

Nebraska Software Developer's Test Package

For Individual Income Tax

**TAX YEAR 2005
PUBLICATION 1436N**



November, 2005

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business. Visit us at <http://www.revenue.ne.gov/>, and click on the link to Information for Tax Professionals for more information.

SECTION 1: TESTING OVERVIEW

INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2005 Federal/State Electronic Filing program. The department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at <http://www.revenue.ne.gov/> to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2005, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

FORMS, SCHEDULES, AND LINES SUPPORTED

This year's program supports the following:

- Nebraska short form, 1040NS
- Nebraska long form, 1040N (with, or without)
 - Nebraska Schedule I, Nebraska Adjustments To Income (If Line 53 is reported, the Line 53 Other Adjustments Worksheet must be completed)
 - Nebraska Schedule II, Credit for Tax Paid to Another State (5 occurrences)
 - Nebraska Schedule III, Computation of Nebraska Tax
- 1040N returns with penalty amount from Form 2210N, (only line 23 from Form 2210N is reported)
- 1040N returns with Line 16, Nebraska Minimum or Other Tax, (the Minimum and Other Tax Worksheet must be completed)
- 1040N returns with Line 31, Child/Dependent Care Refundable Credit (Refundable Child Care Credit Information Sheet must be completed (5 occurrences of provider and qualified person information))
- 1040N and 1040NS returns with balance due, zero balance, or refund
- 1040N and 1040NS returns with refund direct deposit
- 1040N and 1040NS returns with balance due direct debit

Be sure to check our Publication 1346N, Information For Software Developers (software specifications document) for a complete list of exclusions from Nebraska E-file.

WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with

the department. These test scenarios are used for both professional, preparer software and home filing software.

WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 13, 2006. Testing before or after primary testing period is allowed, but must be scheduled with the department. The department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval requires re-testing with the department.

HOW TO BEGIN

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and faxing it to the attention of the e-commerce section. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. State test numbers 1, 2, and 4 are taken from the federal Publication 1436 and correspond to federal tests 3, 5, and 13 respectively. Some changes to the federal scenarios were required to accommodate state testing. We recommend you carefully review these federal returns for these changes. State test 3 and tests 5 through 10 are not part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. **The following rules and procedures apply for testing with Nebraska:**

- Developers will be assigned their production Software License Number upon notification to the department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.
- All ten of the scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.
- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.
- Online software will use the same ten test scenarios as practitioner software. If the software developer markets both practitioner and online software, they must both be tested separately unless otherwise agreed to by the department. Online returns must carry an 'O' in Generic record Sequence Number 0049. (PINs are not required for Online returns).
- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.
- If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported options will show as errors on your test results and these can be reviewed with the Department's Testing Coordinator when all other errors have been eliminated.
- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You may transmit as many tests as needed until you receive an error free test response from the Department's Testing Coordinator.
- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.
- Receipt of this agreement is your notification of acceptance, however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

NEBRASKA PUBLICATIONS

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is <http://www.revenue.state.ne.us/electron/develop.htm>.

2005 File Specifications (Publication 1346N)
 2005 Nebraska Reject Code Listing
 2005 Miscellaneous Tables
 2005 Standard Deduction Worksheet
 2005 Nebraska Public High School District Code Table
 2005 Nebraska Tax Table
 2005 Nebraska Test Package (Publication 1436N) – this document

Form 8453N (Nebraska signature document).
Form 1040N-V (Nebraska payment voucher).

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at <http://www.revenue.ne.gov/electron/preparer.htm>.

YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

SECTION 2: NEBRASKA CONTACT PERSONNEL

ELECTRONIC FILING COORDINATOR.....(402) 471-5619

General Contact
State Record Layouts & Software Guidelines

ELECTRONIC FILING COORDINATOR.....(402) 471-5785

Testing Coordination
Software Developer Approval

TAXPAYER ASSISTANCE HELP LINE (in NE and IA).....(800) 742-7474

TAXPAYER ASSISTANCE HELP LINE (outside NE and IA)(402) 471-5729

Tax Preparation Assistance
Paper Forms Ordering

NEBRASKA INTERNET WEB SITE

<http://www.revenue.ne.gov>

DIRECT WRITTEN CORRESPONDENCE TO:

**Nebraska Department of Revenue
Electronic Filing Coordinator
P.O. Box 94818
Lincoln, NE 68509-4818**

SECTION 3: ELECTRONIC FILING CALENDAR

For Tax Period January 1, 2005 through December 31, 2005

Begin Software Developer and Transmitter Testing..... (Same as IRS or ASAP)

NOTE: Nebraska software developers must first complete Internal Revenue Service testing before final approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue.....January 13, 2006

Last Date for Timely Filed Returns..... (determined by IRS)

Last Retransmission of Rejected Timely Filed Returns..... April 20, 2006

Begin mailing Balance Due Notices (elect. funds withdrawal filers only) April 25, 2006

Begin mailing Balance Due Notices (other e-filers only)May 20, 2006

Last Date for Extended Filed ReturnsOctober 15, 2006

Last Retransmission of Rejected Extended Filed Returns (determined by IRS)

NOTE: These dates may be subject to change at any time.

SECTION 4: TEST SCENARIOS

FEDERAL TEST # 3

NEBRASKA TEST # 1

**FORMS INCLUDED: FORM 1040EZ, FEDERAL STANDARD DEDUCTION
WORKSHEET, FORM W-2 (1), FORM 1040NS**

Name: **TEST N ERTIA**

Social Security Number: **400-00-6201**

Taxpayer Date of Birth: **09/05/1989**

Return Prepared by: **TAXPAYER**

FORM 1040EZ:

First Name, Initial and Last Name: **TEST N ERTIA**

Social Security Number: **400-00-6201**

Home Address: **215 LAID BACK WAY**

City, State, and Zip: **LAZY POINT NE 69361**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

Filing Status: **SINGLE**

Line 1 (Total wages): **2150**

Line 2 (Taxable Interest): **270**

Line 4 (Adjusted Gross Income): **2420**

Line 5 Can someone else claim you on their return: **YES**

(Deduction/Exemption Amount): **2400**

Line 6 (Taxable income): **20**

Line 7 (Federal Income tax withheld): **300**

Line 8 (Earned Income Credit): **0**

Line 9 (Total payments): **300**

Line 10 (Tax): **2**

Line 11a (Refund): **298**

Line 11b (Routing Transit number): **104907025**

Line 11c (Type of account): **SAVINGS**

Line 11d (Account number): **4024342265**

Taxpayers Occupation: **COOK**

Third Party Designee: **NO**

Daytime Phone Number: **402-471-5555**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Add \$250 to earned income): **2400**

Line 1 (Is earned income over \$550): **YES (X)**

Line 2 (Standard deduction for filing status): **5000**

Line 3a (Smaller of line 1 and line 2): **2400**

Line 3b (Deduction for blind or over 65): **0**

Line 3c (Total of 3a and 3b): **2400**

FORM W-2 #1:

b. Employer's identification number: **11-6321571**

c. Employer's name, address, and Zip Code:

LOAFERS SANDWICH SHOPPE

14A LOAFERS LAND

LAZY POINT NE 69361

d. Employee's social security number: **400-00-6201**

e. Employee's name (first, m.i., last): **TEST N ERTIA**

f. Employee's address and Zip code: **215 LAID BACK WAY**
LAZY POINT NE 69361

Box 1 (Wages, tips, etc.): **2150**

Box 2 (Federal Income tax withheld): **300**

Box 3 (Social Security wages): **2150**

Box 4 (Social Security tax withheld): **133**

Box 5 (Medicare wages and tips): **2150**

Box 6 (Medicare tax withheld): **31**

Box 15 (State and State ID Number): **NE 112176**

Box 16 (State Wages): **2150**

Box 17 (State Income tax withheld): **215**

FORM 1040NS:

First Name, M.I., Last Name: **TEST N ERTIA**

Current Home Address: **215 LAID BACK WAY**

City, Town or Post Office: **LAZY POINT NE 69361**

High School District Code: **7979032**

Your Social Security Number: **400-00-6201**

Line 1 (Filing Status): **SINGLE**

Line 2 (Can someone else claim you on their return?): YES **X** (1) YOU **X**

Line 3 (Federal adjusted gross income from Line 4): **2420**

Line 4 (Answered 'Yes' to Line 2 (from worksheet)): **2400**

Line 5 (Number of personal exemptions): **0**

Line 6 (Nebraska tax table income): **20**

Line 7 (Nebraska income tax): **0**

Line 8 (Nebraska personal exemption credit): **0**

Line 9 (TAX): **0**

Line 10 (Nebraska income tax withheld): **215**

Line 12 (Amount OVERPAID): **215**

Line 13 (Nongame and endangered species fund donation): **3**

Line 14 (Nebraska campaign finance): **4**

Line 15 (Nebraska State Fair Foundation contribution): **5**

Line 16 (Amount of line 12 to be REFUNDED): **203**

Line 17a (Routing Number): **104901584**

Line 17b (Type of Account): **1**

Line 17c (Account Number): **4024343456**

FEDERAL TEST # 5

NEBRASKA TEST # 2

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2), FEDERAL STANDARD DEDUCTION WORKSHEET, FORM 1040N, SCHEDULE I, SCHEDULE III**

Name: **TEST O MAPLE**

Social Security Number: **400-00-6202**

Taxpayer Date of Birth: **04/15/1987**

Return Prepared by: **TAXPAYER**

Note: **This test return should be prepared as a state only filing.**

FORM 1040A:

First Name, Initial and Last Name: **TEST O MAPLE**

Social Security Number: **400-00-6202**

Home Address: **7842 WEEPING WILLOW LN**

City, State, and Zip: **AUDUBON NE 68959-9801**

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES**

Filing Status: **SINGLE**

Number of boxes on 6a and 6b: **0**

Total number of exemptions 6d: **0**

Line 7 (Total wages): **4400**

Line 8a (Taxable Interest): **6500**

Line 8b (Tax exempt interest): **1000**

Line 9a (Dividends): **3000**

Line 15 (Total Income): **13900**

Line 21 (Adjusted Gross Income): **13900**

Line 22 (Amount from line 19): **13900**

Line 24 (Standard deduction): **4650**

Line 25 (Subtract line 24 from line 22): **9250**

Line 26 (Multiply \$3200 by total exemptions): **0**

Line 27 (Taxable Income): **9250**

Line 28 (Tax): **1026**

Line 35 (Total credits): **0**

Line 36 (Subtract line 35 from line 28): **1026**

Line 38 (Total Tax): **1026**

Line 39 (Federal Income Tax Withheld): **972**

Line 43 (Total Payments): **972**

Line 47 (Amount you owe): **54**

Taxpayers Occupation: **TREE TRIMMER**

Third Party Designee: **NO**

Daytime phone number: **308-832-5555**

FORM W-2 #1:

- b. Employer's identification number: **22-2244661**
c. Employer's name, address, and Zip Code:
TREE TOPPERS INC
783 CHRISTMAS TREE DRIVE
OLDSTATE CA 90055
d. Employee's social security number: **400-00-6202**
e. Employee's name (first, m.i., last): **TEST O MAPLE**
f. Employee's address and Zip code: **2487 PINOAK DR**
OLDSTATE CA 90055

Box 1 (Wages, tips, etc.): **1200**
Box 2 (Federal Income tax withheld): **472**
Box 3 (Social Security wages): **1200**
Box 4 (Social Security tax withheld): **74**
Box 5 (Medicare wages and tips): **1200**
Box 6 (Medicare tax withheld): **17**
Box 15 (State and State ID Number): **CA 22130**
Box 16 (State Wages): **1200**
Box 17 (State Income tax withheld): **84**

FORM W-2 #2:

- b. Employer's identification number: **22-3355771**
c. Employer's name, address, and Zip Code:
OAKLEY'S YARD AND GARDEN
87 KUDZU CENTER
AUDUBON NE 68959
d. Employee's social security number: **400-00-6202**
e. Employee's name (first, m.i., last): **TEST O MAPLE**
f. Employee's address and Zip code: **7842 WEEPING WILLOW LN**
AUDUBON NE 68959

Box 1 (Wages, tips, etc.): **3200**
Box 2 (Federal Income tax withheld): **500**
Box 3 (Social Security wages): **3200**
Box 4 (Social Security tax withheld): **198**
Box 5 (Medicare wages and tips): **3200**
Box 6 (Medicare tax withheld): **46**
Box 15 (State and State ID Number): **NE 07543917**
Box 16 (State Wages): **3200**
Box 17 (State Income tax withheld): **0**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Add \$250 to earned income): **4650**
Line 1 (Is earned income over \$550): **YES (X)**
Line 2 (Standard deduction for filing status): **5000**

Line 3a (Smaller of line 1 and line 2): **4650**
Line 3b (Deduction for blind or over 65): **0**
Line 3c (Total of 3a and 3b): **4650**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST O MAPLE**
Home address: **7842 WEEPING WILLOW LN**
City, Town or Post Office: **AUDUBON NE 68959-9801**
Your social security number: **400-00-6202**
High School District Code: **5050503**
Line 1 (Federal filing status)(1): **SINGLE**
Line 2b (Check here if someone can claim you as a dependent)(5): **X**
Line 3 (Type of Return): (2)**PART.-YR. RESIDENT FROM 3-31, 2005 TO 12-31, 2005**
Line 4 (Federal exemptions): **0**
Line 5 (Federal adjusted gross income): **13900**
Line 6 (Nebraska standard deduction): **4650**
Line 10 (Greater amount from line 6 or 9): **4650**
Line 11 (Nebraska income before adjustments): **9250**
Line 12 (Adjustments increasing federal AGI): **1000**
Line 13 (Adjustments decreasing federal AGI): **750**
Line 14 (Nebraska taxable income): **9500**
Line 15 (Nebraska income tax): **71**
Line 17 (Total Nebraska tax before exemptions): **71**
Line 18 (Amount from Line 17): **71**
Line 19 (Personal exemption credit): **0**
Line 26 (Total nonrefundable credits): **0**
Line 27 (Subtract line 26 from line 18): **71**
Line 28 (Nebr. income tax withheld): **0**
Line 33 (Total of lines 28 through 32): **0**
Line 34 (Amount you owe): **71**

FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI
Line 42a (Total interest income . . . exempt from federal tax:
List types and total amount): **CALIFORNIA GOB 1000**
Line 42 (Enter the result of line 42a minus line 42b): **1000**
Line 46 (Total adjustments increasing income): **1000**

Part B - Adjustments Decreasing Federal AGI
Line 51 (Nebraska College Savings Plan) : **750**
Line 54 (Total adjustments decreasing income): **750**

FORM 1040N, Nebraska Schedule III:

Line 60 (Income derived from Nebr. sources): **3200**
OAKLEYS 3200
Line 62 (Nebraska adjusted gross income): **3200**

Line 63 (Ratio - Nebraska's share of the total income): **.2261**

3200

13900 + 1000 - 750 = 14150

Line 64 (Tax table income): **9500**

Line 65 (Tax from Nebraska Tax Table): **314**

Line 66 (Personal exemption credit): **0**

Line 67 (Difference): **314**

Line 68 (Multiply line 67 by ratio on line 63): **71**

NOT A FEDERAL TEST

NEBRASKA TEST #3

FORMS INCLUDED: FORM 1040, FORM 2441, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, REFUNDABLE CHILD CARE CREDIT WORKSHEET, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Name: **TEST A WHY**

Social Security Number: **400-00-6203**

Taxpayer Date of Birth: **7/6/1982**

Return Prepared by: **PREPARER**

FORM 1040:

First Name, Initial and Last Name: **TEST A WHY**

Social Security Number: **400-00-6203**

Home Address: **121 WILSHIRE BLVD**

City, State, and Zip: **WYNOT NE 68792**

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**

Filing Status: (4) **HEAD OF HOUSEHOLD**

Qualifying person: **LYNN W WHY**

Line 6a (Yourself): **X**

Number of boxes checked on 6a and 6b: **1**

Line 6d (Total number of exemptions claimed): **1**

Line 12 (Business income): **8600**

Line 15b (Taxable amount): **1400**

Line 22 (Total income): **10000**

Line 27 (One half of self employment tax): **608**

Line 36 (Lines 23 through 35): **608**

Line 37 (Adjusted gross income): **9392**

Line 38 (Amount from line 37): **9392**

Line 40 (Itemized or standard deduction): **7300**

Line 41 (Subtract line 40 from line 38): **2092**

Line 42 (Multiply \$3200 by line 6d): **3200**

Line 43 (Taxable income): **0**

Line 44 (Tax): **0**

Line 46 (Add lines 44 and 45): **0**

Line 48 (Credit for child & dependent care expenses): **0***

Line 56 (Total credits): **0**

Line 57 (Subtract line 56 from line 46): **0**

Line 58 (Self-employment tax) **1215**

Line 60 (Tax on qualified plans): **140**

THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total tax): **1355**

Line 64 (Federal income tax withheld): **90**

Line 65 (2004 Estimated tax payments): **1200**

Line 71 (Total payments): **1290**

Line 75 (Amount you owe): **65**

Third Party Designee: **YES**

Third Party Designee: **JOHN DOE**

Third Party Phone: **888-555-1111**

Third Party PIN number: **11112**

Taxpayers Occupation: **ROOFER**

Daytime Phone Number: **888-555-2222**

***Limited to 0, but line 9 amount of \$ 1,050 from Form 2441 retained for Nebraska calculation.**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **HAWKEYE FINANCIAL SERVICES**

2121 N 10th ST

DES MOINES, IA 50321

PAYER'S FEDERAL ID: **65-9687321**

RECIPIENT'S NAME: **TEST A WHY**

121 WILSHIRE BLVD

WYNOT, NE 68792

RECIPIENT'S SSN: **400-00-6203**

Line 1(Gross distribution): **1400**

Line 2a(Taxable amount): **1400**

Line 4 (Federal income tax withheld): **90**

Line 7 (Distribution code): **1**

Line 10 (State income tax withheld): **20**

Line 11 (Payer's state identification number): **47-9876543**

Line 12 (State distribution): **NE**

FORM 2441 Child and Dependent Care Expenses:

Part I

PROVIDER #1

Line 1a (Care provider's name): **WEE ONES**

Line 1b (Address) **101 WILSHIRE BLVD**
WYNOT, NE 68792

Line 1c (SSN): **47-0812406**

Line 1d (Amount paid) : **800**

PROVIDER #2

Line 1a (Care provider's name): **ABC DAYCARE**

Line 1b (Address) **200 A ST**
WYNOT, NE 68792

Line 1c (SSN): **47-1112222**

Line 1d (Amount paid) : **700**

(ON BOTTOM OF PAGE TWO OF FORM 2441):

PROVIDER #3

Line 1a (Care provider's name): **XYZ DAYCARE**

Line 1b (Address) **300 B ST**
WYNOT, NE 68792

Line 1c (SSN): **47-1113333**

Line 1d (Amount paid) : **600**

PROVIDER #4

Line 1a (Care provider's name): **KID WORLD**

Line 1b (Address) **400 C ST**
WYNOT, NE 68792

Line 1c (SSN): **47-1114444**

Line 1d (Amount paid) : **500**

PROVIDER #5

Line 1a (Care provider's name): **KID LAND**

Line 1b (Address) **500 D ST**
WYNOT, NE 68792

Line 1c (SSN): **47-1115555**

Line 1d (Amount paid) : **400**

Part II

Line 2a (Qualifying person's name): **LYNN WHY**

Line 2b (SSN): **400-00-6231**

Line 2c (Qualified expenses): **3000**

Line 3 (Total of lines 2c): **3000**

Line 4 (Earned Income): **7992**

Line 5 (Line 4 total): **7992**

Line 6 (Smallest): **3000**

Line 7 (Amount from Form 1040, line 38): **9392**

Line 8 (Decimal Amount): **.35**

Line 9 (Line 6 times line 8): **1050**
Line 10 (Amount from Form 1040, line 46 minus line 47): **0**
Line 11 (Credit for child and dependent care expenses): **0**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST A WHY**
Home address: **121 WILSHIRE BLVD**
City, Town or Post Office: **WYNOT NE 68792**
Your social security number: **400-00-6203**
High School District Code: **1414101**
Line 1 (Federal filing status): **(4) HEAD OF HOUSEHOLD**
Line 3 (Type of Return): **(2) PARTIAL YEAR RESIDENT (7-1-2005 to 12-31-2005)**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **9392**
Line 6 (Nebraska standard deduction): **7300**
Line 10 (Greater amount from line 6 or 9): **7300**
Line 11 (Nebraska income before adjustments): **2092**
Line 12 (Adjustments increasing federal AGI): **870**
Line 14 (Nebraska taxable income): **2962**
Line 15 (Nebraska income tax): **0**
Line 16: (Nebraska minimum or other tax): **9**
Line 17 (Total Nebraska tax before exemptions): **9**
Line 18 (Amount from line 17): **9**
Line 19 (Personal exemption credit): **0**
Line 26 (Total nonrefundable credit): **0**
Line 27 (Subtract line 26 from line 18): **9**
Line 28 (Nebraska income tax withheld): **20**
Line 31 (Nebraska dependent/child care credit): **641**
Line 33 (Total of lines 28 through 32): **661**
Line 35 (Amount you OVERPAID): **652**
Line 36 (Amount applied to 2005 estimated tax): **200**
Line 39 (Nebraska State Fair Contribution): **2**
Line 40 (Amount you want REFUNDED): **450**
Line 41a (Routing Number): **104909531**
Line 41b (Type of Account): **1**
Line 41c (Account Number): **40247157454715745**

FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI
Line 44 (Section 179 depreciation) : **870**
Line 46 (Total adjustments increasing income): **870**

FORM 1040N, Nebraska Schedule III:

Line 60 (Income derived from Nebr. sources): **6570**
Sch C 4300, IRA Dist 1400, Sec 179 Add-back 870
Line 61 (Adjustments to Nebraska income): **304**

NE portion of Self Employment tax 304
Line 62 (Nebraska adjusted gross income): **6266**
Line 63 (Ratio - Nebraska's share of the total income): **.6106**

6266

9392 + 870 - 0 = 10262

Line 64 (Tax table income): **2962**
Line 65 (Tax from Nebraska Tax Table): **76**
Line 66 (Personal exemption credit): **103**
Line 67 (Difference): **0**
Line 68 (Multiply line 67 by ratio on line 63): **0**
Line 69 (Minimum or other tax): **9**
Worksheet total: **41**
Unused personal exemption credit from line 67: **27**
Difference between worksheet total and PEC: **14**
Line 63 ratio: **.6106**

REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): **1050**
Line 2 (Federal AGI): **9392**
Line 3 (Percentage from NE chart): **100**
Line 4 (line 1 times line 3): **1050**
Line 5 (line 63 ratio from Sch III): **.6106**
Line 6 (line 4 times line 5): **641**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): **140**
Line 4 (Subtotal): **140**
Line 5 (Line 4 times .296): **41**

FEDERAL TEST # 13

NEBRASKA TEST #4

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FORM 1040N, SCHEDULE II

Names: **TEST U GRASS and MAY B GRASS**
Social Security Numbers: **400-00-6204 and 400-00-6241**
Taxpayer Date(s) of Birth: **1/1/1955 and 8/22/1960**
Return Prepared by: **PREPARER**

FORM 1040A:

First Name, Initial and Last Name: **TEST U GRASS**
Social Security Number: **400-00-6204**
Spouse's First Name, Initial, and Last Name: **MAY B GRASS**
Spouse's Social Security Number: **400-00-6241**

Home Address: **74131 FESCUE DR**
City, State, and Zip: **SAINT THOMAS NE 68410**
Do you want \$3.00 to go to the Presidential Campaign Fund: **YES**
If joint return, Does your spouse want \$3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **TIMOTHY GRASS**
Social Security Number: **400-00-6242**
Relationship: **SON**
Qualifying Child for the Tax Credit: **(X)**
Dependent #2 Name: **MARY GRASS**
Social Security Number: **400-00-6243**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: **(X)**
Dependent #3 Name: **DAVID GRASS**
Social Security Number: **400-00-6244**
Relationship: **SON**
Qualifying Child for the Tax Credit: **(X)**
Dependent #4 Name: **SUSAN GRASS**
Social Security Number: **400-00-6245**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: **(X)**
Dependent #5 Name: **PHILIP GRASS**
Social Security Number: **400-00-6246**
Relationship: **SON**
Qualifying Child for the Tax Credit: **(X)**
Dependent #6 Name: **ANGELA GRASS**
Social Security Number: **400-00-6247**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: **(X)**
Number of children who lived with you: **6**
Line 6d (Total number of exemptions): **8**
Line 7 (Total wages): **42000**
Line 13 (Unemployment Compensation): **1650**
Line 15 (Total Income): **43650**
Line 17 (IRA deduction): **1200**
Line 20 (Total Adjustments): **1200**
Line 21 (Adjusted Gross Income): **42450**
Line 22 (Amount from line 21): **42450**
Line 23a (You are blind): **(X)**
Line 23a (Number of Boxes checked): **1**
Line 24 (Standard deduction): **11000**
Line 25 (Subtract line 24 from line 22): **31450**
Line 26 (Multiply \$3200 by box 6d): **25600**
Line 27 (Taxable Income): **5850**
Line 28 (Tax): **588**

Line 29 (Child Care Credit): **470**
Line 31 (Education Credit): **118**
Line 35 (Total Credits): **588**
Line 36 (Line 35 from line 28): **0**
Line 38 (Total Tax): **0**
Line 39 (Federal Income Tax Withheld): **1450**
Line 42 (Additional Child Tax Credit): **4650**
Line 43 (Total Payments): **6100**
Line 44 (Amount overpaid): **6100**
Line 45a (Amount to be refunded): **6100**
Line 45b (Routing number): **104901584**
Line 45c Type: **Savings**
Line 45d (Account number): **06542153**

Taxpayers Occupation: **CONSULTANT**
Spouse's Occupation: **SALESPERSON**
Third Party Designee: **YES**
Third party designee: **JOHN DOE**
Third party phone number: **(888) 555-1111**
Third party PIN number: **11112**

FORM W-2 #1:

b. Employer's identification number: **02-9876543**
c. Employer's name, address, and Zip Code:
LAST JOB INC
97 WHEATLEY AVE
SAINT THOMAS NE 68410
d. Employee's social security number: **400-00-6204**
e. Employee's name (first, m.i., last): **TEST U GRASS**
f. Employee's address and Zip code: **74131 FESCUE DR**
SAINT THOMAS NE 68410

Box 1 (Wages, tips, etc.): **24500**
Box 2 (Federal Income Tax Withheld): **900**
Box 3 (Social Security wages): **24500**
Box 4 (Social Security tax withheld): **1519**
Box 5 (Medicare wages and tips): **24500**
Box 6 (Medicare tax withheld): **355**
Box 10 (Dependent care benefits): **1000**
Box 15 (State and State ID Number): **NE 02888**
Box 16 (State Wages): **24500**
Box 17 (State Income tax withheld): **1715**

FORM W-2 #2:

b. Employer's identification number: **02-5689124**

c. Employer's name, address, and Zip Code:

**SNODGRASS FEED AND SEED
1 PLANTATION ST
SORGHUM IA 50022**

d. Employee's social security number: **400-00-6241**

e. Employee's name (first, m.i., last): **MAY B GRASS**

f. Employee's address and Zip code: **74131 FESCUE DR
SAINT THOMAS NE 68410**

Box 1 (Wages, tips, etc.): **17500**

Box 2 (Federal Income Tax Withheld): **550**

Box 3 (Social Security wages): **17500**

Box 4 (Social Security tax withheld): **1085**

Box 5 (Medicare wages and tips): **17500**

Box 6 (Medicare tax withheld): **254**

Box 15 (State and State ID Number): **IA 023456**

Box 16 (State Wages): **17500**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST U AND MAY B GRASS**

Home address: **74131 FESCUE DR**

City, Town or Post Office: **SAINT THOMAS NE 68410**

Your social security number: **400-00-6204**

Spouse's social security number: **400-00-6241**

High School District Code: **6666111**

Line 1 (Federal filing status): **MARRIED FILING JOINTLY**

Line 2a (Check if You were blind (2)): **(X)**

Line 3 (Type of Return): **RESIDENT**

Line 4 (Federal exemptions): **8**

Line 5 (Federal adjusted gross income): **42450**

Line 6 (Nebraska standard deduction): **9320**

Line 10 (Greater amount from line 6 or 9): **9320**

Line 11 (Nebraska income before adjustments): **33130**

Line 14 (Nebraska taxable income): **33130**

Line 15 (Nebraska income tax): **1191**

Line 17 (Total Nebraska tax before exemptions): **1191**

Line 18 (Amount from line 17): **1191**

Line 19 (Personal exemption credit): **824**

Line 20 (Credit Paid to another state): **491**

Line 25 (Nebraska dependent/child care credit): **118**

Line 26 (Total nonrefundable credit): **1433**

Line 27 (Subtract line 26 from line 18): **0**

Line 28 (Nebr. income tax withheld): **1715**

Line 33 (Total of lines 28 through 32): **1715**

Line 35 (Amount you OVERPAID): **1715**

Line 38 (Nebraska campaign finance contribution): **15**

Line 40 (Amount you want REFUNDED): **1700**

Line 41a (Routing Number): **104901584**
Line 41b (Type of Account): **2 (SAVINGS)**
Line 41c (Account Number): **06542153**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1 (IOWA)**

Line 55 (Nebraska Income Tax): **1191**
Line 56 (Adjusted gross income derived from another state): **17500**
Line 57 (Calculated Tax Credit): **491**
Line 58 (Tax due and paid to another state): **696**
Line 59 (Maximum tax credit): **491**

NOT A FEDERAL TEST

NEBRASKA TEST #5

FORMS INCLUDED: **FORM 1040, FORM W-2(1), FORM 1040 SCHEDULE A, FORM 1040N, FORM 1040N SCHEDULE I, BONUS DEPRECIATION SUBTRACTION WORKSHEET**

Names: **TEST E RATT and WHARF B RATT**
Social Security Numbers: **400-00-6205 and 400-00-6251**
Taxpayer Date(s) of Birth: **6/10/1952 and 4/17/1956**
Return Prepared by: **PREPARER**

FORM 1040:

First Name, Initial and Last Name: **TEST E RATT**
Social Security Number: **400-00-6205**
Spouse's First Name, Initial, and Last: **WHARF B RATT**
Spouse's Social Security Number: **400-00-6251**
Home Address: **452 MOUSETRAP CT**
City, State, and Zip: **GRANT, NE 69140**
Do you want \$3 to go to the presidential campaign fund: **YES**
If filing joint, Does Taxpayers spouse want \$3 to go to this fund: **YES**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes checked on 6a and 6b: **2**
Line 6d (Total number of exemptions): **2**
Line 7 (Wages): **3100**
Line 8a (Taxable Interest): **390**
Line 10 (Taxable refunds): **2000**
Line 12 (Business Income): **19400**
Line 22 (Total income): **24890**
Line 27 (One-half of self-employment tax): **1371**
Line 36 (Total adjustments): **1371**
Line 37 (Adjusted gross income): **23519**
Line 38 (Amount from line 34): **23519**
Line 40 (Itemized or standard deduction): **11225**

Line 41 (Subtract line 40 from 38): **12294**
Line 42 (Total exemptions): **6400**
Line 43 (Taxable income): **5894**
Line 44 (Tax): **588**
Line 46 (Total Tax): **588**
Line 56 (Total credits): **0**
Line 57 (Subtract line 56 from line 46): **588**
Line 58 (Self-employment tax): **2741**
Line 63 (Total tax): **3329**
Line 64 (Income tax withheld): **300**
Line 65 (Estimated tax payments): **3000**
Line 71 (Total payments): **3300**
Line 75 (Amount you owe): **29**

Taxpayers Occupation: **PAINTER**
Spouses Occupation: **CLERK**
Third Party Designee: **YES**
Third Party Name: **JOHN DOE**
Third Party Phone: **888-555-1111**
Third Party PIN: **11122**

FORM W-2 #1:

b. Employer's identification number: **02-9871234**
c. Employer's name, address, and Zip Code:
ABC GROCERY
123 MAIN ST
GRANT, NE 69140
d. Employee's social security number: **400-00-6251**
e. Employee's name (first, m.i., last): **WHARF B RATT**
f. Employee's address and Zip code: **452 MOUSETRAP CT**
GRANT, NE 69140

Box 1 (Wages, tips, etc.): **3100**
Box 2 (Federal Income Tax Withheld): **300**
Box 3 (Social Security wages): **3100**
Box 4 (Social Security tax withheld): **192**
Box 5 (Medicare wages and tips): **3100**
Box 6 (Medicare tax withheld): **45**
Box 15 (State and State ID Number): **NE 5154021**
Box 16 (State Wages): **3100**
Box 17 (State Income tax withheld): **240**

FORM SCHEDULE A:

Line 1 (Medical and dental expenses): **2119**
Line 2 (Form 1040, line 38): **23519**
Line 3 (Line 2 times 7.5%): **1764**
Line 4 (Line 1 minus line 3): **355**

Line 5 (State and local income taxes): **240**
Line 5a (Income taxes): **X**
Line 6 (Real estate taxes): **3120**
Line 7 (Personal property taxes): **470**
Line 9 (Add lines 5 through 8): **3830**
Line 10 (Home mortgage interest): **6740**
Line 14 (Add lines 10 through 13): **6740**
Line 15 (Gifts by cash or check): **300**
Line 18 (Add lines 15 through 17): **300**
Line 28 (Is Form 1040, line 38 over \$145,950): **No (X)**
Line 28 (Your deduction not limited): **11225**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST E AND WHARF B RATT**

Home address: **452 MOUSETRAP CT**

City, state and Zip: **GRANT, NE 69140**

Primary's Social security number: **400-00-6205**

Spouse's social security number: **400-00-6251**

High School District Code: **6868020**

Line 1 (Filing Status): (2) **MARRIED FILING JOINT**

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **2**

Line 5 (Federal adjusted gross income): **23519**

Line 6 (Federal standard deduction): **8320**

Line 7 (Total itemized deductions): **11225**

Line 8 (State and local income taxes): **240**

Line 9 (Nebraska itemized deductions): **10985**

Line 10 (Greater amount): **10985**

Line 11 (Nebraska income before adjustments): **12534**

Line 13 (Adjustments decreasing federal AGI): **2692**

Line 14 (Nebraska tax table income): **9842**

Line 15 (Income Tax): **311**

Line 17 (Total Nebraska tax): **311**

Line 18 (Amount from line 17): **311**

Line 19 (Personal exemption credit): **206**

Line 26 (Total nonrefundable credits): **206**

Line 27 (Subtract line 26 from line 18): **105**

Line 28 (Nebr. income tax withheld): **240**

Line 33 (Total of lines 28 through 32): **240**

Line 35 (Amount overpaid): **135**

Line 37 (Endangered species fund donation): **5**

Line 39 (State Fair Foundation donation): **5**

Line 40 (Amount to be refunded): **125**

FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 47 (State income tax refund deduction): **2000**
Line 51 (Nebraska College Savings Plan) : **500**
Line 52 (Bonus depreciation subtraction): **192**
Line 54 (Total adjustments decreasing income): **2692**

BONUS DEPRECIATION SUBTRACTION WORKSHEET:

Tax Year 2000: **0**
Tax Year 2001: **360**
Tax Year 2002: **600**
Total: **960**
Amount to report on line 52 (total times 20%): **192**

NOT A FEDERAL TEST

NEBRASKA TEST # 6

FORMS INCLUDED: **FORM 1040, FORM W-2 (2), FORM 2441-CHILD AND
DEPENDENT CARE EXPENSES, FORM 8801- CREDIT
FOR PRIOR YEAR MINIMUM TAX, FORM 1040N, FORM
1040N - SCHEDULE I, NEBRASKA STANDARD
DEDUCTION WORKSHEET, NEBRASKA ADDITIONAL
TAX RATE SCHEDULE, NEBRASKA MINIMUM OR
OTHER TAX WORKSHEET**

Names: **TEST L KEY and CAROLEEN R KEY**
Social Security Numbers: **400-00-6206 and 400-00-6261**
Taxpayer Date(s) of Birth: **9/30/1961 and 2/11/1963**
Return Prepared by: **TAXPAYER**

Statement:

TEST KEY is a Native American residing within a reservation and his income is derived from sources within the boundaries of the reservation. CAROLEEN KEY is not a Native American.

CAROLEEN KEY earned \$ 136,000 outside of the boundaries of the reservation. She also operates a part time business which is outside the boundaries of the reservation.

TEST KEY passed away on October 31, 2005. CAROLEEN KEY did not remarry in 2005. CAROLEEN KEY filed a married filing joint return as a surviving spouse.

FORM 1040:

(Written across top of return): **DECEASED TEST L KEY 10/31/2005**

First Name, Initial and Last Name: **TEST L KEY**

Social Security Number: **400-00-6206**
Spouse's First Name, Initial and Last Name: **CAROLEEN R KEY**
Spouse's Social Security Number: **400-00-6261**
Home Address: **1614 STOCK RD**
City, State, and Zip: **PENDER NE 68047**
Do you want \$3.00 to go to the Presidential Campaign Fund: **YES**
If a joint return, does your spouse want \$3.00 to go to this Fund: **YES**
Filing Status: **(2) MARRIED FILING JOINTLY**
Box 6a (Yourself): **X**
Box 6b (Spouse): **X**
Number of boxes checked on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **AMY KEY**
Social Security Number: **400-00-6262**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: **(X)**
Line 6c: Dependent #2 Name: **BOB KEY**
Social Security Number: **400-00-6263**
Relationship: **SON**
Qualifying Child for the Tax Credit: **(X)**
Number of children on 6c who lived with you: **2**
Line 6d (Total number of exemptions): **4**
Line 7 (Total wages, tips, etc): **157000**
Line 12 (Business income): **360**
Line 22 (Total income): **157360**
Line 37 (Adjusted gross income): **157360**
Line 38 (Amount from line 37): **157360**
Line 40 (Itemized or standard deduction): **10000**
Line 41 (Subtract line 40 from line 38): **147360**
Line 42 (Multiply \$3200 by the total number of exemptions): **12800**
Line 43 (Taxable income): **134560**
Line 44 (Tax): **27408**
Line 46 (Add lines 44 and 45): **27408**
Line 48 (Credit for child care expenses): **1200**
Line 55 (Other Credits): **800**
Line 55b (Form 8801): **X**
Line 56 (Total Credits): **2000**
Line 57 (Subtract line 56 from line 46): **25408**
Line 63 (Total tax): **25408**
Line 64 (Federal income tax withheld): **27110**
Line 71 (Total payments): **27110**
Line 72 (Amount you OVERPAID): **1702**
Line 73a (Amount REFUNDED TO YOU): **1702**
Line 73b (Routing number): **104903139**
Line 73c (Savings): **X**
Line 73d (Account number): **291594**
(You can use "Pender State Bank" if your software needs a bank name.)

Third Party Designee: **NO**
Taxpayers Occupation: **CLERK**
Spouse's Occupation: **CFO**
Daytime Phone Number: **(402) 555-0001**
(Written under signature line): **FILING AS SURVIVING SPOUSE**

Form W-2 #1:

- b. Employer's identification number: **85-1111019**
c. Employer's name, address, and Zip Code:
NEBRASKA DRY GOODS
1250 DOLLAR ROAD
PENDER NE 68047
d. Employee's social security number: **400-00-6206**
e. Employee's name (first, m.i., last): **TEST L KEY**
f. Employee's address and Zip code: **1614 STOCK ROAD**
PENDER NE 68047

Box 1 (Wages, tips, etc.): **21000**
Box 2 (Federal income tax withheld): **3110**
Box 3 (Social security wages): **21000**
Box 4 (Social security tax withheld): **1302**
Box 5 (Medicare wages and tips): **21000**
Box 6 (Medicare tax withheld): **305**
Box 13 (Retirement plan): **X**
Box 15 (State and state ID number): **NE 698**
Box 16 (State wages): **21000**
Box 17 (State income tax withheld): **0**

Form W-2 #2:

- b. Employer's identification number: **85-1234589**
c. Employer's name, address, and Zip Code:
WEST POINT MANUFACTURING
123 MAIN ST
WEST POINT NE 68788
d. Employee's social security number: **400-00-6261**
e. Employee's name (first, m.i., last): **CAROLEEN R KEY**
f. Employee's address and Zip code: **1614 STOCK RD**
PENDER NE 68047

Box 1 (Wages, tips, etc.): **136000**
Box 2 (Federal income tax withheld): **24000**
Box 3 (Social security wages): **90000**
Box 4 (Social security tax withheld): **5580**
Box 5 (Medicare wages and tips): **136000**
Box 6 (Medicare tax withheld): **1972**
Box 15 (State and state ID number): **NE 9510001**
Box 16 (State wages): **136000**

Box 17 (State income tax withheld): **6700**

FORM 2441 CHILD AND DEPENDENT CARE EXPENSES

PART I

Line 1a (Care provider's name): **ABC DAYCARE**

Line 1b (Address) **1624 STOCK RD**
PENDER, NE 68047

Line 1c (SSN): **47-1234567**

Line 1d (Amount paid) : **2000**

Line 1a (Care provider's name): **WEE ONES**

Line 1b (Address) **1634 STOCK RD**
PENDER, NE 68047

Line 1c (SSN): **47-2345678**

Line 1d (Amount paid) : **800**

(ON BOTTOM OF PAGE TWO OF FORM 2441):

Line 1a (Care provider's name): **KID WORLD**

Line 1b (Address) **1644 STOCK RD**
PENDER, NE 68047

Line 1c (SSN): **47-3456789**

Line 1d (Amount paid) : **2200**

Line 1a (Care provider's name): **XYZ DAYCARE**

Line 1b (Address) **1654 STOCK RD**
PENDER, NE 68047

Line 1c (SSN): **47-9876543**

Line 1d (Amount paid) : **1000**

PART II

Line 2a (Qualifying person's name): **AMY KEY**

Line 2b (Qualifying person's SSN): **400-00-6262**

Line 2c (Qualifying expenses): **3000**

Line 2a (Qualifying person's name): **BOB KEY**

Line 2b (Qualifying person's SSN): **400-00-6263**

Line 2c (Qualifying expenses): **3000**

Line 3 (Total): **6000**

Line 4 (Earned Income): **21000**

Line 5 (Spouse's Earned Income): **136000**

Line 6 (Smallest of lines 3,4, or 5): **6000**

Line 7 (Form 1040, line 38): **157360**
Line 8 (Decimal amount): **.20**
Line 9 (Line 6 times line 8): **1200**
Line 10 (Line 46 minus line 47): **27408**
Line 11 (Smaller of line 9 or line 10): **1200**

FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX:

PART I

Line 1: **0**
Line 2: **0**
Line 3: **0**
Line 4: **0**
Line 15: **0**

PART II

Line 16: **0**
Line 17: **0**
Line 18: **0**
Line 19 (Minimum tax credit carryforward): **800**
Line 20: **0**
Line 21 (Combine lines 18, 19, and 20): **800**
Line 22 (2005 regular income tax liability): **25408**
Line 23: **0**
Line 24 (Line 22 minus line 23): **25408**
Line 25 (Minimum tax credit): **800**
Line 26 (Minimum tax credit carryforward): **0**

FORM 1040N:

(Written across top of return): **DECEASED**

First name, m.i., last name: **TEST L AND CAROLEEN R KEY**
Home address: **1614 STOCK RD**
City, Town, or Post Office: **PENDER NE 68047**
Your social security number: **400-00-6206**
Spouse's social security number: **400-00-6261**
High School District Code: **9087001**
(1) **(X)** Deceased (First name and date of death): **TEST 10/31/2005**
Line 1 (Federal filing status): (2) **MARRIED FILING JOINT**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **4**
Line 5 (Federal adjusted gross income): **157360**
Line 6 (Nebraska standard deduction): **7179**

Line 10 (Greater amount from line 6): **7179**
Line 11 (Nebraska income before adjustments): **150181**
Line 12 (Adjustment increasing federal AGI): **600**
Line 13 (Adjustment decreasing federal AGI): **21000**
Line 14 (Nebraska taxable income): **129781**
Line 15 (Nebraska income tax): **7617**
Line 17 (Total Nebraska tax before exemptions): **7617**
Line 18 (Amount from line 17): **7617**
Line 19 (Personal Exemption Credit for Residents): **252**
Line 20 (AMT credit): **237**
Line 20 (Check box if taking AMT credit): **X**
Line 25 (Dependent/child care credit): **300**
Line 26 (Total nonrefundable credits): **789**
Line 27 (Subtract line 26 from line 18): **6828**
Line 28 (Nebraska income tax withheld): **6700**
Line 33 (Total of lines 28 through 32): **6700**
Line 34 (Amount you OWE): **128**

(Written under signature line): **FILING AS SURVIVING SPOUSE**

FORM 1040N, NE Schedule I:

Name from FORM 1040: **TEST L & CAROLEEN R KEY**

Primary social security number: **400-00-6206**

Part A

Line 43 (Special federal bonus depreciation add-back): **600**

Line 46 (Total adjustments increasing income): **600**

Part B

Line 53 (Other adjustments decreasing taxable income):

NATIVE AMERICAN RESERVATION INCOME 21000

Line 54 (Total adjustments decreasing income): **21000**

NEBRASKA STANDARD DEDUCTION WORKSHEET

Line 1 (Federal AGI): **157360**

Line 2 (Enter 145,950): **145950**

Line 3 (Difference): **11410**

Line 4 (Nebraska standard deduction): **8320**

Line 5 (10% of line 3): **1141**

Line 6 (Your Nebraska standard deduction): **7179**

NEBRASKA ADDITIONAL TAX RATE SCHEDULE

Line 1 (Tax Table tax): **7568**

Line 2 (Tax from Additional Tax Rate Schedule): **49**

Line 3 (Total tax): **7617**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 1 (Credit for prior year minimum tax): **800**

Line 4 (Subtotal): **800**

Line 5 (Total Line 4 times .296): **237**

NOT A FEDERAL TEST

NEBRASKA TEST # 7

FORMS INCLUDED: **FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1),
FORM 1040N, FORM 2210N**

Name: **TEST E DRIVER**

Social Security Number: **400-00-6207**

Taxpayer Date of Birth: **05/29/1938**

Return Prepared by: **TAXPAYER**

Statement:

TEST E DRIVER was a Nebraska resident in 2005 who moved to Toronto, Ontario after January 1, 2006.

FORM 1040:

First Name, Initial and Last Name: **TEST E DRIVER**

Social Security Number: **400-00-6207**

Home Address: **828 KINGSTON RD**

City, State, and Zip: **TORONTO ON CANADA M4E 1S2**

Do you want \$3 to go to the presidential campaign fund: **NO**

Filing Status: **SINGLE**

Box 6a (Yourself): **X**

Number of boxes checked on 6a and 6b: **1**

Line 6d (Total number of exemptions): **1**

Line 7 (Total wages, tips, etc.): **32000**

Line 8a (Taxable Interest): **350**

Line 10 (Taxable refunds, etc): **500**

Line 22 (Total income): **32850**

Line 37 (Adjusted gross income): **32850**

Line 38 (Amount from line 36): **32850**

Line 39a (You were born before Jan 2, 1941): **X**

Line 39a (Total boxes checked): **1**

Line 40 (Itemized deductions): **7175**

Line 41 (Subtract line 40 from 38): **25675**

Line 42 (Total exemptions): **3200**

Line 43 (Taxable income): **22475**

Line 44 (Tax): **3006**
Line 46 (Add lines 44 and 45): **3006**
Line 57 (Subtract line 56 from line 46): **3006**
Line 63 (Total tax): **3006**
Line 64 (Federal income tax withheld): **4500**
Line 71 (Total payments): **4500**
Line 72 (Amount you OVERPAID): **1494**
Line 73a (Amount you want REFUNDED): **1494**

Taxpayer's Occupation: **ACCOUNTANT**
Third Party Designee: **NO**

FORM SCHEDULE A:

Name from FORM 1040: **TEST E DRIVER**
Your social security number: **400-00-6207**
Line 5b (General sales taxes): **X**
Line 5 (State and local income taxes): **520**
Line 6 (Real estate taxes): **1800**
Line 8 (Other taxes): **PERSONAL PROPERTY 5**
Line 9 (Add lines 5 through 8): **2325**
Line 10 (Home mortgage interest, etc.): **4000**
Line 14 (Add lines 10 through 13): **4000**
Line 15 (Gifts by cash, etc.): **850**
Line 18 (Add lines 15 through 17): **850**
Line 28 NO (Your deduction is not limited): **X**
Line 28 (Total itemized deductions): **7175**

FORM: W-2 #1:

b. Employer's identification number: **25-0002220**
c. Employer's name, address, and Zip Code:
B & B TRUCKING
12 INDUSTRIAL BLVD
LINCOLN NE 68522
d. Employee's social security number: **400-00-6207**
e. Employee's name (first, m.i., last): **TEST E DRIVER**
f. Employee's address and Zip code: **711 S 52**
LINCOLN NE 68510

Box 1 (Wages, tips, etc.): **32000**
Box 2 (Federal income tax withheld): **4500**
Box 3 (Social security wages): **32000**
Box 4 (Social security tax withheld): **1984**
Box 5 (Medicare wages and tips): **32000**
Box 6 (Medicare tax withheld): **464**
Box 15 (State and ID number): **NE 9510060**
Box 16 (State wages, tips, etc.): **32000**

Box 17 (State income tax): **480**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST E DRIVER**

Home address: **828 KINGSTON RD**

City, state and Zip: **TORONTO ON CANADA M4E 1S2**

Primary's Social security number: **400-00-6207**

High School District Code: **5555001**

Line 1 (Filing Status): **SINGLE**

Line 2a (Check if you were (1) 65 or older): **X**

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **1**

Line 5 (Federal adjusted gross income): **32850**

Line 6 (Federal standard deductions): **6190**

Line 7 (Total itemized deductions): **7175**

Line 8 (State and local income taxes): **0**

Line 9 (Nebraska itemized deductions): **7175**

Line 10 (Greater amount): **7175**

Line 11 (Nebraska income before adjustments): **25675**

Line 13 (Adjustments decreasing AGI): **500**

Line 13 (If the amount on line 13 is ... check this box): **X**

Line 14 (Nebraska tax table income): **25175**

Line 15 (Income Tax): **1002**

Line 17 (Total Nebraska tax): **1002**

Line 18 (Amount from line 17): **1002**

Line 19 (Personal exemption credit): **103**

Line 26 (Total nonrefundable credits): **103**

Line 27 (Subtract line 26 from line 18): **899**

Line 28 (Nebr. Income tax withheld): **480**

Line 33 (Total of lines 28 through 32): **480**

Line 34 (Amount you owe plus penalty): **432***

Line 34 (If over \$300 and Form 2210N is attached, check here): **X**

Line 99 Penalty: **13**

This is a Direct Debit Return for Nebraska requiring the following information:

1. (Routing Number): **104907025**

2. (Account Number): **123337776**

3. (Type of Account): **Checking**

4. (Debit Date): **04/15/2006**

5. (Debit amount): **432**

FORM 2210N Individual Underpayment of Estimated Tax

Line 1: **899**

Line 2: **0**
Line 3: **899**
Line 4: **809**
Line 5: **480**
Line 6: **329**
Line 7: **952**
Line 8: **809**
Line 10a: **202**
Line 11a: **120**
Line 15a: **120**
Line 17a: **82**
Line 19a: **82**
Line 20a: **6/15/2005**
Line 21a: **61**
Line 22a: **1**
Line 10b: **202**
Line 11b: **120**
Line 13b: **120**
Line 14b: **82**
Line 15b: **38**
Line 16b: **0**
Line 17b: **164**
Line 19b: **164**
Line 20b: **9/15/2005**
Line 21b: **92**
Line 22b: **2**
Line 10c: **202**
Line 11c: **120**
Line 13c: **120**
Line 14c: **164**
Line 15c: **0**
Line 16c: **44**
Line 17c: **202**
Line 19c: **246**
Line 20c: **1/15/2006**
Line 21c: **122**
Line 22c: **5**
Line 10d: **202**
Line 11d: **120**
Line 13d: **120**
Line 14d: **246**
Line 15d: **0**
Line 16d: **126**
Line 17d: **202**
Line 19d: **328**
Line 20d: **4/15/2006**

Line 21d: **90**
Line 22d: **5**
Line 23: **13**

NOT A FEDERAL TEST

NEBRASKA TEST # 8

**FORMS INCLUDED: FORM 1040, FORM W-2 (3), FORM 1099-R,
FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX
WORKSHEET**

Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Taxpayer Date of Birth: **05/29/1942**
Return Prepared by: **TAXPAYER**

FORM 1040:

First Name, Initial and Last Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Home Address: **3110 S 48TH ST**
City, State, and Zip: **LINCOLN NE 68509**
Do you want \$3 to go to the presidential campaign fund: **NO**
Filing Status: **SINGLE**
Box 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions): **1**
Line 7 (Total wages, tips, etc.): **17760**
Line 15b (Taxable Amount): **2410**
Line 22 (Total income): **20170**
Line 37 (Adjusted gross income): **20170**
Line 38 (Amount from line 36): **20170**
Line 39a (You are blind): **X**
Line 39a (Total boxes checked): **1**
Line 40 (Standard deduction): **6250**
Line 41 (Subtract line 40 from 38): **13920**
Line 42 (Total exemptions): **3200**
Line 43 (Taxable income): **10720**
Line 44 (Tax): **1244**
Line 46 (Add lines 44 and 45): **1244**
Line 57 (Subtract line 56 from line 46): **1244**
Line 60 (Tax on IRA'S, other ret plans, and MSAs): **241**
**THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES"
NEXT TO LINE 60.**
Line 63 (Total tax): **1485**
Line 64 (Federal income tax withheld): **2580**

Line 71 (Total payments): **2580**
Line 72 (Amount overpaid): **1095**
Line 73a (Amount refunded): **1095**

Taxpayers Occupation: **CONSULTANT**
Third Party Designee: **NO**
Daytime Phone Number: **(402) 555-1234**

FORM W-2 #1:

b. Employer's identification number: **47-6464666**
c. Employer's name, address, and Zip Code:
ABC CONSULTING
100 MAIN ST
OMAHA NE 68179
d. Employee's social security number: **400-00-6208**
e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68509

Box 1 (Wages, tips, etc.): **7255**
Box 2 (Federal Income tax withheld): **1120**
Box 3 (Social Security wages): **7255**
Box 4 (Social Security tax withheld): **450**
Box 5 (Medicare wages and tips): **7255**
Box 6 (Medicare tax withheld): **105**
Box 15 (State and State ID Number): **NE 553107**
Box 16 (State Wages): **7255**
Box 17 (State Income tax withheld): **461**

FORM W-2 #2:

b. Employer's identification number: **47-6464666**
c. Employer's name, address, and Zip Code:
ABC CONSULTING
100 MAIN ST
OMAHA NE 68179
d. Employee's social security number: **400-00-6208**
e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68509

Box 1 (Wages, tips, etc.): **3155**
Box 2 (Federal Income tax withheld): **300**
Box 3 (Social Security wages): **3155**
Box 4 (Social Security tax withheld): **196**
Box 5 (Medicare wages and tips): **3155**
Box 6 (Medicare tax withheld): **46**
Box 15 (State and State ID Number): **IA 63123**

Box 16 (State Wages): **3155**
Box 17 (State Income tax withheld): **220**

FORM W-2 #3:

- b. Employer's identification number: **47-6464666**
- c. Employer's name, address, and Zip Code:
ABC CONSULTING
100 MAIN ST
OMAHA NE 68179
- d. Employee's social security number: **400-00-6208**
- e. Employee's name (first, m.i., last): **TEST T RETIRE**
- f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68509

Box 1 (Wages, tips, etc.): **7350**
Box 2 (Federal Income tax withheld): **1160**
Box 3 (Social Security wages): **7350**
Box 4 (Social Security tax withheld): **456**
Box 5 (Medicare wages and tips): **7350**
Box 6 (Medicare tax withheld): **107**
Box 15 (State and State ID Number): **KS 63124**
Box 16 (State Wages): **7350**
Box 17 (State Income tax withheld): **515**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**
301 S 15
LINCOLN, NE 68509
PAYER'S FEDERAL ID: **47-7754541**
RECIPIENT'S NAME: **TEST T RETIRE**
3110 SOUTH 48TH ST
LINCOLN, NE 68509
RECIPIENT'S SSN: **400-00-6208**
Line 1(Gross distribution): **2410**
Line 2a(Taxable amount): **2410**
Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST T RETIRE**
Home address: **3110 S 48TH ST**
City, state and Zip: **LINCOLN NE 68509**
Primary's Social security number: **400-00-6208**
High School District Code: **5555001**
Line 1 (Filing Status): **SINGLE**

Line 2a (Check if you were): (2) Blind **X**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **20170**
Line 6 (Federal standard deduction): **6190**
Line 10 (Greater amount): **6190**
Line 11 (Nebraska income before adjustments): **13980**
Line 14 (Nebraska tax table income): **13980**
Line 15 (Income Tax): **475**
Line 16 (Nebraska minimum or other tax): **71**
Line 17 (Total Nebraska tax): **546**
Line 18 (Amount from line 17): **546**
Line 19 (Personal exemption credit): **103**
Line 20 (Credit for tax paid to another state): **262**
Line 26 (Total nonrefundable credits): **365**
Line 27 (Subtract line 26 from line 18): **181**
Line 28 (Nebr. Income tax withheld): **461**
Line 29 (2005 Estimated tax payments): **200**
Line 33 (Total of lines 28 through 32): **661**
Line 35 (Amount you OVERPAID): **480**
Line 37 (Endangered Species Fund Donation): **10**
Line 40 (Amount to be REFUNDED): **470**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1 (IOWA)**

Line 55 (Nebraska Income Tax): **546**
Line 56 (Adjusted gross income derived from another state): **3155**
Line 57 (Calculated Tax Credit): **85**
Line 58 (Tax due and paid to another state): **90**
Line 59 (Maximum tax credit): **85**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2 (KANSAS)**

Line 55 (Nebraska Income Tax): **546**
Line 56 (Adjusted gross income derived from another state): **7350**
Line 57 (Calculated Tax Credit): **199**
Line 58 (Tax due and paid to another state): **177**
Line 59 (Maximum tax credit): **177**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **241**
Line 4 (Subtotal): **241**
Line 5 (Total): **71**

NOT A FEDERAL TEST

Nebraska TEST #9

FORMS INCLUDED: **FORM 1040, SCHEDULE A, FORM W-2 (2), FORM 2441, FORM 1040N, REFUNDABLE CHILD CARE CREDIT WORKSHEET**

NOTE: The Federal Form 2441 is not required by the Federal Government but is required by Nebraska.

Names: **TEST A MONY and TESS T MONY**
Social Security Numbers: **400-00-6209 and 400-00-6291**
Taxpayer Date(s) of Birth: **8/6/1979 and 3/22/1978**
Return Prepared by: **TAXPAYER**

FORM 1040:

First Name, Initial and Last Name: **TEST A MONY**
Social Security Number: **400-00-6209**
Spouse's First Name, Initial, and Last Name: **TESS T MONY**
Spouse's Social Security Number: **400-00-6291**
Home Address: **1801 E ST**
City, State, and Zip: **GRAND ISLAND NE 68802**
Do you want \$3 to go to the presidential campaign fund: **NO**
If joint return, Does your spouse want \$3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes checked on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **SARA MONY**
Social Security Number: **400-00-6292**
Relationship: **DAUGHTER**
Qualifying child for tax credit: **(X)**
Dependent #2 Name: **PAULO MONY**
Social Security Number: **400-00-6293**
Relationship: **SON**
Qualifying child for tax credit: **(X)**
Number of children who lived with you: **2**
Line 6d (Total number of exemptions): **4**
Line 7 (Total wages, tips, etc.): **21849**
Line 22 (Total income): **21849**
Line 37 (Adjusted gross income): **21849**
Line 38 (Amount from line 37): **21849**
Line 40 (Itemized deduction): **10645**
Line 41 (Subtract line 40 from 38): **11204**
Line 42 (Total exemptions): **12800**
Line 43 (Taxable income): **0**
Line 44 (Tax): **0**
Line 46 (Add lines 44 and 45): **0**
Line 48 (Credit for child care expenses): **0****

**Limited to 0, but line 9 amount of \$775 from Form 2441 retained for Nebraska

calculation

Line 56 (Total credits): **0**
Line 57 (Subtract line 55 from line 45): **0**
Line 63 (Total tax): **0**
Line 64 (Federal income tax withheld): **2182**
Line 66a (Earned Income Credit): **2830**
Line 68 (Additional Tax Credit): **1627**
Line 71 (Total payments): **6639**
Line 72 (Amount you OVERPAID): **6639**
Line 73a (Amount you want REFUNDED): **6639**

Taxpayers Occupation: **SAILOR**
Spouse's occupation: **LIBRARIAN**
Third Party Designee: **NO**

FORM SCHEDULE A:

Name from FORM 1040: **TEST A & TESS T MONY**
Your social security number: **400-00-6209**
Line 5a (Income tax): **X**
Line 5 (State and local income taxes): **2800**
Line 6 (Real estate taxes): **2400**
Line 9 (Add lines 5 through 8): **5200**
Line 10 (Home mortgage interest, etc.): **4950**
Line 14 (Add lines 10 through 13): **4950**
Line 16 (Other than by cash or check...): **495**
Line 18 (Add lines 15 through 17): **495**
Line 28 NO (Your deduction is not limited): **X**
Line 28 (Total itemized deductions): **10645**

FORM: W-2 #1:

b. Employer's identification number: **99-1236541**
c. Employer's name, address, and Zip Code:
U.S. NAVY
1100 MILITARY AVE
WASHINGTON DC 20222
d. Employee's social security number: **400-00-6209**
e. Employee's name (first, m.i., last): **TEST A MONY**
f. Employee's address and Zip code: **USS ROBERT E LEE**
FPO AP 96222

Box 1 (Wages, tips, etc.): **15800**
Box 2 (Federal income tax withheld): **1200**
Box 3 (Social security wages): **15800**
Box 4 (Social security tax withheld): **980**
Box 5 (Medicare wages and tips): **15800**
Box 6 (Medicare tax withheld): **229**
Box 15 (State and ID number): **NE 9510052**

Box 16 (State wages, tips, etc.): **15800**

Box 17 (State income tax): **1900**

FORM: W-2 #2

b. Employer's identification number: **63-1234513**

c. Employer's name, address, and Zip Code:

GRAND ISLAND LIBRARIES

2027 SOUTH STREET

GRAND ISLAND NE 68802

d. Employee's social security number: **400-00-6291**

e. Employee's name (first, m.i., last): **TESS T MONY**

f. Employee's address and Zip code: **1801 E ST**

GRAND ISLAND NE 68802

Box 1 (Wages, tips, etc.): **6049**

Box 2 (Federal income tax withheld): **982**

Box 3 (Social security wages): **6049**

Box 4 (Social security tax withheld): **375**

Box 5 (Medicare wages and tips): **6049**

Box 6 (Medicare tax withheld): **88**

Box 15 (State and ID number): **NE 9510001**

Box 16 (State wages, tips, etc.): **6049**

Box 17 (State income tax): **900**

Form 2441 Child and Dependent Care Expenses: (Not required with the Federal Return, but needed for the State Return)

Line 1a (Care provider's name): **Wee Ones**

Line 1b (Address): **1902 F Street**

Lincoln, NE 68508

Line 1c (SSN): **400-00-6294**

Line 1d (Amount paid): **2500**

Line 2a (Qualifying person's name): **SARA MONY**

PAULO MONY

Line 2b (SSN): **400-00-6292**

400-00-6293

Line 2c (Qualified expenses): **1250**

1250

Line 3 (Total of lines 2c): **2500**

Line 4 (Earned Income): **15800**

Line 5 (Spouse's Income): **6049**

Line 6 (Smallest): **2500**

Line 7 (Amount from Form 1040, line 38): **21849**

Line 8 (Decimal Amount): **.31**

Line 9: (Line 6 times line 8): **775**

Line 10 (Amount from Form 1040, line 46 minus line 47): **0**

Line 11 (Credit, smaller of 9 or 10): **0**

Note: \$ 775 retained for Nebraska tax purposes

FORM 1040N Nebraska Individual Income Tax Return:

****The sample form shows that the Special Instructions Box is checked after line 4, and line 5 (Federal Adjusted Gross Income) is blank. Even though this is the correct way to prepare a paper return, the IRS Sequence Number which corresponds to line 5 must be completed. This field is used in the consistency check.**

First name, m.i., last name: **TEST A & TESS T MONY**

Home address: **1801 E ST**

City, state and Zip: **GRAND ISLAND NE 68802**

Primary's Social security number: **400-00-6209**

Spouse's Social Security Number: **400-00-6291**

High School District Code: **4040002**

(2) Active Military: **X**

Line 1 (Filing Status): **MARRIED FILING JOINT**

Line 3 (Type of return): **RESIDENT**

Line 4 (Federal exemptions): **4**

If you entered -0- on Form 1040 lines 43, 44, and 59, see instructions...Check box: **X**

Line 5 (Federal adjusted gross income): **21849**

Line 17 (Total Nebraska tax): **0**

Line 18 (Amount from line 17): **0**

Line 27 (Subtract line 26 from line 18): **0**

Line 28 (Nebr. Income tax withheld): **2800**

Line 31 (Child/Dependent care refundable credit): **775**

Line 33 (Total of lines 28 through 32): **3575**

Line 35 (Amount OVERPAID): **3575**

Line 40 (Amount of line 34 you want refunded): **3575**

Nebraska Refundable Child Care Credit Worksheet

1: **775**

2: **21849**

3: **100%**

4: **775**

NOT A FEDERAL TEST

NEBRASKA TEST #10

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET

Names: TEST T HAMMER and MARY B HAMMER

Social Security Numbers: **400-00-6210 and 400-00-6219**
Taxpayer Date(s) of Birth: **5/26/1984 and 2/13/1984**
Return Prepared by: **TAXPAYER**

FORM 1040:

First Name, Initial and Last Name: **TEST T HAMMER**
Social Security Number: **400-00-6210**
Spouse's First Name, Initial, and Last Name: **MARY B HAMMER**
Spouse's Social Security Number: **400-00-6219**
Home Address: **74 BUILDER DR**
City, State, and Zip: **TABLE ROCK NE 68447**
Do you want \$3.00 to go to the Presidential Campaign Fund: **NO**
If joint return, Does your spouse want \$3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Line 6a (Yourself): **X**
Line 6b (Spouse): **X**
Number of boxes on 6a and 6b: **2**
Total number of exemptions 6d: **2**
Line 7 (Total wages): **16000**
Line 8b (Tax exempt interest): **4900**
Line 15b (IRA distributions, taxable amount): **1000**
Line 22 (Total Income): **17000**
Line 37 (Adjusted Gross Income): **17000**
Line 38 (Amount from line 37): **17000**
Line 40 (Standard deduction): **10000**
Line 41 (Subtract line 40 from line 38): **7000**
Line 42 (Multiply \$3200 by total exemptions): **6400**
Line 43 (Taxable Income): **600**
Line 44 (Tax): **61**
Line 46 (Add lines 44 and 45): **61**
Line 57 (Line 46 minus line 56): **61**
Line 60 (Additional tax on IRA): **100**
Line 63 (Total Tax): **161**
Line 64 (Federal Income Tax Withheld): **231**
Line 71 (Total Payments): **231**
Line 72 (Amount you overpaid): **70**
Line 73a (Amount you want refunded to you): **70**

Taxpayers Occupation: **CONSTRUCTION**
Spouse's Occupation: **BANK TELLER**
Third Party Designee: **NO**
Daytime phone number: **888-555-4444**

FORM W-2 #1:

b. Employer's identification number: **57-2587950**
c. Employer's name, address, and Zip Code:

**TIMELY BUILDERS
12 BUILDER DR
TABLE ROCK NE 68447**

- d. Employee's social security number: **400-00-6210**
e. Employee's name (first, m.i., last): **TEST T HAMMER**
f. Employee's address and Zip code: **74 BUILDER DR
TABLE ROCK NE 68447**

Box 1 (Wages, tips, etc.): **11000**
Box 2 (Federal Income tax withheld): **150**
Box 3 (Social Security wages): **11000**
Box 4 (Social Security tax withheld): **682**
Box 5 (Medicare wages and tips): **11000**
Box 6 (Medicare tax withheld): **160**
Box 15 (State and State ID Number): **NE 5712345**
Box 16 (State Wages): **11000**
Box 17 (State Income tax withheld): **70**

FORM W-2 #2:

- b. Employer's identification number: **57-8234588**
c. Employer's name, address, and Zip Code:
**TABLE ROCK BANK
1200 CENTRAL AVE
TABLE ROCK NE 68447**
d. Employee's social security number: **400-00-6219**
e. Employee's name (first, m.i., last): **MARY B HAMMER**
f. Employee's address and Zip code: **74 BUILDER DR
TABLE ROCK NE 68447**

Box 1 (Wages, tips, etc.): **5000**
Box 2 (Federal Income tax withheld): **81**
Box 3 (Social Security wages): **5000**
Box 4 (Social Security tax withheld): **310**
Box 5 (Medicare wages and tips): **5000**
Box 6 (Medicare tax withheld): **73**
Box 15 (State and State ID Number): **NE 5734246**
Box 16 (State Wages): **5000**
Box 17 (State Income Tax): **50**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS
301 S 15
LINCOLN, NE 68509**
PAYER'S FEDERAL ID: **47-7754541**
RECIPIENT'S NAME: **TEST T HAMMER**

**74 BUILDER DR
TABLE ROCK, NE 68447**

RECIPIENT'S SSN: **400-00-6210**

Line 1(Gross distribution): **1000**

Line 2a(Taxable amount): **1000**

Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST T & MARY B HAMMER**

Home address: **74 BUILDER DR**

City, Town or Post Office: **TABLE ROCK NE 68447**

Your social security number: **400-00-6210**

Spouse's social security number: **400-00-6219**

High School District Code: **6774070**

Line 1 (Federal filing status)(2): **MARRIED FILING JOINT**

Line 3 (Type of Return): (1) **RESIDENT**

Line 4 (Federal exemptions): **2**

Line 5 (Federal adjusted gross income): **17000**

Line 6 (Nebraska standard deduction): **8320**

Line 10 (Greater amount from line 6 or 9): **8320**

Line 11 (Nebraska income before adjustments): **8680**

Line 12 (Adjustments increasing federal AGI): **4900**

Line 14 (Nebraska taxable income): **13580**

Line 15 (Nebraska income tax): **445**

Line 16 (Nebraska minimum or other tax): **30**

Line 17 (Total Nebraska tax before exemptions): **475**

Line 18 (Amount from Line 17): **475**

Line 19 (Personal exemption credit): **206**

Line 26 (Total nonrefundable credits): **206**

Line 27 (Subtract line 26 from line 18): **161**

If entering federal tax, check box: **X**

Line 28 (Nebr. income tax withheld): **120**

Line 33 (Total of lines 28 through 32): **120**

Line 34 (Amount you owe): **41**

FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 42a (Total interest income . . .exempt from federal tax:

List types and total amount): **CALIFORNIA WATER BONDS 4900**

Line 42 (Enter the result of line 42a minus line 42b): **4900**

Line 46 (Total adjustments increasing income): **4900**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **100**

Line 4 (Subtotal): **100**

Line 5 (Total): **30**

FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:

Line 1c (Form 1040, line 44): **61**

Line 1c (Form 1040, line 45): **0**

Line 1c (Form 1040, line 60): **100**

Line 1c (Total tax - Form 1040): **161**

Line 1 (Federal tax, total of 1a, 1b, 1c): **161**

Line 2 (Nebraska Form 1040N, line 18 minus line 26): **269**

Form
1040EZ

Department of the Treasury—Internal Revenue Service

**Income Tax Return for Single and
Joint Filers With No Dependents (99) 2005**

OMB No. 1545-0675

Label

(See page 11.)
**Use the IRS
label.**
Otherwise,
please print
or type.

**Presidential
Election
Campaign**
(page 11)

L
A
B
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L

H
E
R
E

Your first name and initial

TEST N

Last name

ERTIA

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 11.

215 LAID BACK WAY

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.

LAZY POINT NE 69361

Your social security number

400 00 6201

Spouse's social security number

▲ You **must** enter
your SSN(s) above. ▲

Checking a box below will not
change your tax or refund.

Check here if you, or your spouse if a joint return, want \$3 to go to this fund? ☐ You ☐ Spouse

Income

**Attach
Form(s) W-2
here.**
Enclose, but
do not attach,
any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	2,150	
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	270	
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3		
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	2,420	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if single ; \$16,400 if married filing jointly .	5	2,400	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	20	
7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	300	
8a	Earned income credit (EIC).	8a		
b	Nontaxable combat pay election.	8b		
9	Add lines 7 and 8a. These are your total payments .	9	300	
10	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line.	10	2	

**Payments
and tax**

Refund

Have it directly
deposited! See
page 18 and fill
in 11b, 11c,
and 11d.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund .	11a	298	
b	Routing number 104907025	c	Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	
d	Account number 4024342265			

**Amount
you owe**

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see page 19.	12		
-----------	---	----	--	--

**Third party
designee**

Do you want to allow another person to discuss this return with the IRS (see page 19)? ☐ **Yes**. Complete the following. ☒ **No**

Designee's name Phone no. () Personal identification number (PIN)

**Sign
here**

Joint return?
See page 11.
Keep a copy
for your
records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation **COOK** Daytime phone number **(402) 471-5555**

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

**Paid
preparer's
use only**

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

The type and rule above prints on all proofs including departmental reproduction proofs. **MUST** be removed before printing.

Form 1040—Line 40

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of Form 1040, line 40. But if you, or your spouse if filing

jointly, can be claimed as a dependent on someone’s 2005 return or you checked any box on line 39a, use the worksheet or the chart below, whichever applies, to figure

your standard deduction. Also, if you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1941, or were blind.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records



Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your earned income* more than \$550? <input checked="" type="checkbox"/> Yes. Add \$250 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$800	}	1.	2,400
2. Enter the amount shown below for your filing status. • Single or married filing separately—\$5,000 • Married filing jointly or qualifying widow(er)—\$10,000 • Head of household—\$7,300		2.	5,000
3. Standard deduction. a. Enter the smaller of line 1 or line 2. If born after January 1, 1941, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b	}	3a.	2,400
b. If born before January 2, 1941, or blind, multiply the number on Form 1040, line 39a, by \$1,000 (\$1,250 if single or head of household)		3b.	0
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40		3c.	2,400

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Standard Deduction Chart for People Who Were Born Before January 2, 1941, or Were Blind—Line 40

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a





Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$6,250
	2	7,500
Married filing jointly or Qualifying widow(er)	1	\$11,000
	2	12,000
	3	13,000
	4	14,000
Married filing separately	1	\$6,000
	2	7,000
	3	8,000
	4	9,000
Head of household	1	\$8,550
	2	9,800

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number 11-6321571				1 Wages, tips, other compensation 2,150		2 Federal income tax withheld 300	
c Employer's name, address, and ZIP code LOAFERS SANDWICH SHOPPE 14A LOAFERS LAND LAZY POINT, NE 69361				3 Social security wages 2,150		4 Social security tax withheld 133	
				5 Medicare wages and tips 2,150		6 Medicare tax withheld 31	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6201				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST N		Last name ERTIA		11 Nonqualified plans		12a See instructions for box 12	
215 LAID BACK WAY LAZY POINT, NE 69361				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number NE 112176		16 State wages, tips, etc. 2,150		17 State income tax 215		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

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Nebraska Resident Income Tax Return for
Single and Joint Filers with No Dependents
for the taxable year January 1, 2005 through December 31, 2005

FORM 1040NS

2005

•Read instructions on
reverse side
before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not
use the label.

First Name(s) and Initial(s) TEST N	Last Name ERTIA
Current Home Address (Number and Street or Rural Route and Box Number) 215 LAID BACK WAY	
City, Town, or Post Office LAZY POINT	State NE
Zip Code 69361	

Please print
numbers
carefully as
shown:

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

DO NOT TYPE YOUR NUMBERS OR
LETTERS. DO NOT USE DOLLAR SIGNS.

High School District Code:
(must be entered using high school
codes beginning on page 17)

7	9	7	9	0	3	2
---	---	---	---	---	---	---

Your Social Security Number

4	0	0	0	0	6	2	0	1
---	---	---	---	---	---	---	---	---

Spouse's Social Security Number

--	--	--	--	--	--	--	--	--

FOLD HERE

ATTACH STATE COPY OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

printed with soy ink on recycled paper

(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer	Name: _____	Date of Death: ____/____/____
1 Filing Status (1) <input checked="" type="checkbox"/> Single (2) <input type="checkbox"/> Married filing joint		2 Can your parents (or someone else) claim you (or your spouse) on their return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, check applicable box(es): (1) <input checked="" type="checkbox"/> You (2) <input type="checkbox"/> Spouse	
If you entered -0- tax on Federal Form 1040EZ, line 10, skip lines 3 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 16. Check box: <input type="checkbox"/>			
3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ.	3	2,420	
4 If you answered No on line 2 above, singles enter 4,980.00, married filers enter 8,320.00. If you answered Yes on line 2 above: Enter the standard deduction from line 5 of worksheet on the back of this form	4	2,400	
5 Number of personal exemptions. If you answered No on line 2 above, singles enter "1" and married filers enter "2". If you answered Yes on line 2: singles enter "0"; married filers enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked.	5	0	
6 Nebraska tax table income (line 3 minus line 4)	6	20	
7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	7	0	
8 Nebraska personal exemption credit (line 5 multiplied by 103.00; if line 5 is -0-, enter -0-) (If single and federal AGI is over \$73,000, enter the credit from the table on page 11 of the Nebraska Individual Income Tax Booklet).	8	0	
9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-).	9	0	
10 Nebraska income tax withheld (attach state copy of Form[s] W-2).	10	215	
11 If line 9 is greater than line 10, subtract line 10 from line 9. This is the AMOUNT YOU OWE. Pay in full with return.	11		
12 If line 10 is greater than line 9, subtract line 9 from line 10. This is the amount you OVERPAID	12	215	
13 Nongame and Endangered Species Fund donation of \$1.00 or more	13	3	
14 Nebraska Campaign Finance voluntary contribution of \$1.00 or more	14	4	
15 Nebraska State Fair Foundation contribution of \$1.00 or more.	15	5	
16 Amount of line 12 to be REFUNDED (line 12 minus total of lines 13, 14, and 15). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	16	203	

Expecting a Refund? Have it sent directly to your bank account! See instructions

17a Routing Number	1 0 4 9 0 1 5 8 4	17b Type of Account	1	1 = Checking	2 = Savings
---------------------------	--------------------------	----------------------------	----------	--------------	-------------

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)



17c Account Number	4 0 2 4 3 4 3 4 5 6	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)
---------------------------	----------------------------	---

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign
here

Your Signature	Date	Signature of Preparer if Other Than Taxpayer	Date
Spouse's Signature (if filing jointly, both must sign)	Daytime Phone	Address	Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

INSTRUCTIONS

WHO CAN FILE THE 2005 FORM 1040NS? You can file Form 1040NS only if you filed the 2005 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2005 (your home was not located in Nebraska or you moved into or out of Nebraska in 2005).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, or a Form 829N credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2005 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse is in the active military. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 17, 2006. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns, and P.O. Box 98934 if you are not requesting a refund.**

ROUNDING TO WHOLE DOLLARS. You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 10. If you calculated no federal tax on line 10 of Federal Form 1040EZ check the box provided. Do not complete lines 3 through 8. Enter zero on line 9 and complete lines 10 through 17. Caution: If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or

decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 4,980.00 if you are single, and 8,320.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

1. Enter amount from line A of the federal standard deduction worksheet for dependents (If allowed minimum federal standard deduction of \$800, enter only \$790).....	1.	2,400
2. Minimum state standard deduction	2.	\$790
3. Enter the larger of lines 1 and 2 here	3.	2,400
4. State standard deduction for single, enter \$4,980 ; married-joint enter \$8,320	4.	4,980
5. Enter the smaller of line 3 or line 4 here	5.	2,400

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, and federal AGI is less than \$73,000 enter "103.00" on line 8. If "2" is entered on line 5, enter "206.00". See page 11 if you are single and your AGI is more than \$73,000.

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See instructions for Form 1040N on page 5. A tax due amount of less than \$2.00 need not be paid. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 13, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 12 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

LINE 14, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

LINE 15, NEBRASKA STATE FAIR IMPROVEMENT FUND. You can make a voluntary contribution of your overpayment to this fund. For more information contact State Fair Improvement Fund, P.O. Box 81223, Lincoln, NE 68501, or call 1-402-473-4136.

LINE 16. An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 17. See the line 41 instructions for Form 1040N on page 10.

Label (See page 18.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign

Label	TEST O	MAPLE	OMB No. 1545-0074
Use the IRS label.	7842 WEEPING WILLOW LN	Apt. no.	400 00 6202
Presidential Election Campaign	AUDUBON NE 68959-9801	You must enter your SSN(s) above.	

Filing status

1 [X] Single 4 [] Head of household (with qualifying person). (See page 19.)

2 [] Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

3 [] Married filing separately. Enter spouse's SSN above and full name here. ▶ 5 [] Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a [] Yourself. If someone can claim you as a dependent, do not check box 6a.

b [] Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) [X] If qualifying child for child tax credit (see page 21)
				[]
				[]
				[]
				[]
				[]

d Total number of exemptions claimed. 0

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	4,400
8a	Taxable interest. Attach Schedule 1 if required.	8a	6,500
b	Tax-exempt interest. Do not include on line 8a.	8b	1,000
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	3,000
b	Qualified dividends (see page 23).	9b	
10	Capital gain distributions (see page 23).	10	
11a	IRA distributions.	11a	
11b	Taxable amount (see page 23).	11b	
12a	Pensions and annuities.	12a	
12b	Taxable amount (see page 24).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
14b	Taxable amount (see page 26).	14b	
15	Add lines 7 through 14b (far right column). This is your total income.	15	13,900
16	Educator expenses (see page 26).	16	
17	IRA deduction (see page 26).	17	
18	Student loan interest deduction (see page 29).	18	
19	Tuition and fees deduction (see page 29).	19	
20	Add lines 16 through 19. These are your total adjustments.	20	
21	Subtract line 20 from line 15. This is your adjusted gross income.	21	13,900

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008			
b Employer identification number 22-2244661				1 Wages, tips, other compensation 1,200		2 Federal income tax withheld 472			
				3 Social security wages 1,200		4 Social security tax withheld 74			
c Employer's name, address, and ZIP code TREE TOPPERS INC 783 CHRISTMAS TREE DRIVE OLDSTATE, CA 90055				5 Medicare wages and tips 1,200		6 Medicare tax withheld 17			
				7 Social security tips		8 Allocated tips			
				9 Advance EIC payment		10 Dependent care benefits			
d Employee's social security number 400-00-6202				11 Nonqualified plans		12a See instructions for box 12			
e Employee's first name and initial TEST O		Last name MAPLE		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
2487 PINOAK DR OLDSTATE, CA 90055				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
CA	22130	1,200	84						

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

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Cat. No. 10134D

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 22-3355771				1 Wages, tips, other compensation 3,200		2 Federal income tax withheld 500	
c Employer's name, address, and ZIP code OAKLEY'S YARD AND GARDEN 87 KUDZU CENTER AUDUBON, NE 68959				3 Social security wages 3,200		4 Social security tax withheld 198	
				5 Medicare wages and tips 3,200		6 Medicare tax withheld 46	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6202				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST O		Last name MAPLE		11 Nonqualified plans		12a See instructions for box 12	
7842 WEEPING WILLOW LN AUDUBON, NE 68959				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 07543917		16 State wages, tips, etc. 3,200	17 State income tax 0	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

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Form 1040—Line 40

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of Form 1040, line 40. But if you, or your spouse if filing

jointly, can be claimed as a dependent on someone’s 2005 return or you checked any box on line 39a, use the worksheet or the chart below, whichever applies, to figure

your standard deduction. Also, if you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1941, or were blind.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records



Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your earned income* more than \$550? <input checked="" type="checkbox"/> Yes. Add \$250 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$800	} 1.	4,650
2. Enter the amount shown below for your filing status. • Single or married filing separately—\$5,000 • Married filing jointly or qualifying widow(er)—\$10,000 • Head of household—\$7,300		} 2.
3. Standard deduction. a. Enter the smaller of line 1 or line 2. If born after January 1, 1941, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b			3a.
b. If born before January 2, 1941, or blind, multiply the number on Form 1040, line 39a, by \$1,000 (\$1,250 if single or head of household)		3b.	0
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40		3c.	4,650

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Standard Deduction Chart for People Who Were Born Before January 2, 1941, or Were Blind—Line 40

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a





Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$6,250
	2	7,500
Married filing jointly or Qualifying widow(er)	1	\$11,000
	2	12,000
	3	13,000
	4	14,000
Married filing separately	1	\$6,000
	2	7,000
	3	8,000
	4	9,000
Head of household	1	\$8,550
	2	9,800



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

•Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) **TEST O** Last Name **MAPLE**
Current Home Address (Number and Street or Rural Route and Box Number)
7842 WEEPING WILLOW LN
City, Town, or Post Office **AUDUBON** State **NE** Zip Code **68959-9801**

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6202

High School District Code

5 0 5 0 5 0 3

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased (first name & date of death):

1 Federal Filing Status

(1) ☒ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☐ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☒**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☐ Resident

(2) ☒ Partial-year resident from **3 - 31**, 2005 to **12 - 31**, 2005 (**attach** Schedule III)

(3) ☐ Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 0**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 13,900**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 4,650**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 4,650**

11 Nebraska income before adjustments (line 5 minus line 10) **11 9,250**

12 Adjustments increasing federal AGI (line 46, from **attached** Nebraska
Schedule I) **12 1,000**

13 Adjustments decreasing federal AGI (line 54, from **attached** Nebraska
Schedule I) **13 750**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 9,500**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) **15 71**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) **16**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 71**

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	71
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	0
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAAs credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	0
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	71
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	0
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	0
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	71
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

41a	Routing Number	<input type="text"/>	41b	Type of Account	<input type="text"/>	1 = Checking	2 = Savings
<small>(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)</small>							
41c	Account Number	<input type="text"/>					



(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST O MAPLE

Social Security Number

400 00 6202

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: <u>CALIFORNIA GOB</u> 42 a \$ <u>1,000</u>		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: <u>42 b \$ _____</u>		
Enter the result of line 42a minus line 42b	42	1,000
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	1,000

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	750
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	53	
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	750

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

55 Nebraska income tax (line 17, Form 1040N)	55	
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	
57 Calculated tax credit (see instructions) <u>Line 56</u> Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 55 _____	57	
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	



NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2005

Name as Shown on Form 1040N

TEST O MAPLE

Social Security Number

400 | 00 | 6202

NEBRASKA SCHEDULE III —

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

60 Income derived from Nebr. sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties, bonus depreciation (see instructions), and enhanced Section 179 expense deduction add-back (see instructions). If there is no Nebraska income or loss, enter -0-. List type(s) and amount: <u>OAKLEYS</u>	60	3,200	
61 Adjustments as applied to Nebraska income, if any. List type(s) and amount: _____	61		
62 Nebraska adjusted gross income (line 60 minus line 61)	62	3,200	
63 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): <div style="text-align: right; margin-right: 50px;">Line 62 3,200</div> <div>Line 5 + Line 12 - Line 13 = Total 13,900 + 1,000 - 750 = 14,150</div>	63	.	<div style="border: 1px solid black; display: inline-block; padding: 2px;">2</div> <div style="border: 1px solid black; display: inline-block; padding: 2px;">2</div> <div style="border: 1px solid black; display: inline-block; padding: 2px;">6</div> <div style="border: 1px solid black; display: inline-block; padding: 2px;">1</div>
64 Tax Table income (line 14, Form 1040N)	64	9,500	
65 Tax from Nebraska Tax Table on line 64 income: \$ <u>314</u> , plus any additional tax from Additional Tax Rate Schedule: \$ _____, minus credits: list type(s) _____ and amount(s) \$ _____. See instructions. Enter net result	65	314	
66 Enter personal exemption credit (see personal exemption chart on page 11 of instructions)	66	0	
67 Difference (line 65 minus line 66). If less than 0, enter -0- and apply the unused personal exemption credit against any minimum taxes on line 69	67	314	
68 Multiply line 67 by the ratio you computed on line 63. Enter result here and on line 15, Form 1040N	68	71	
69 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet total, \$ _____ minus any unused personal exemption credit from line 67 _____, equals _____. Multiply this amount by line 63 ratio _____. Enter result here and on line 16, Form 1040N	69		

Any taxpayers who include as income on Federal Form 1040 their children's interest and dividends (elected on Federal Form 8814) must include that income on line 5, Form 1040N.

LINE 6, NEBRASKA STANDARD DEDUCTION. Do not enter the amount of your federal standard or itemized deductions.

If you are claimed as a dependent on another's return,

- ✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

If you filed —

FEDERAL FORM 1040EZ. If someone cannot claim you or your spouse (Federal Form 1040EZ, line 5), enter \$4,980 if single; or enter \$8,320 if married. If someone **can** claim you or your spouse, complete the worksheet below to determine the amount to enter.

FEDERAL FORM 1040A or 1040. If you claimed the federal standard deduction or you claimed itemized deductions on line 40 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

- ✓ Single – \$4,980
- ✓ Head of household – \$7,300
- ✓ Married filing jointly or qualifying widow – \$8,320
- ✓ Married filing separately – \$4,160
- ✓ 65 or over, and/or blind – married, add \$1,000 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,210 for each box checked
- ✓ If claimed as a dependent on another's return – complete following worksheet:

- | | |
|--|------------------|
| 1. Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from line C (Form 1040EZ). (If allowed minimum federal standard deduction of \$800, enter only \$790) | 1. <u>4,650</u> |
| 2. Minimum standard deduction | 2. <u>790</u> |
| 3. Enter the larger of line 1 or line 2..... | 3. <u>4,650</u> |
| 4. State standard deduction for single, enter \$4,980 ; head of household, enter \$7,300 ; married-joint, enter \$8,320 (married-separate, enter \$4,160)..... | 4. <u>4,980</u> |
| 5. a. Enter the smaller of line 3 or line 4 here. If under 65 and not blind, stop here and enter this amount on line 6, Form 1040N. Otherwise go to line 5b 5a. | 5a. <u>4,650</u> |
| b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$1,000 if married; or by \$1,210 if single | 5b. <u>—</u> |
| c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N..... | 5c. <u>4,650</u> |

HIGHER INCOME TAXPAYERS with federal adjusted gross income in excess of \$145,950 (\$72,975 if married filing separate) must also complete the Nebraska Standard Deduction Worksheet on page 11 of these instructions to determine their allowable Nebraska standard deduction.

LINE 7, FEDERAL ITEMIZED DEDUCTIONS. If you itemized deductions, enter the line 40 amount from Federal Form 1040. If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate), complete the Nebraska Itemized Deduction Worksheet on page 12 to determine your line 7 entry. If you did not itemize deductions on your federal return, skip lines 7 through 9.

LINE 8, STATE AND LOCAL INCOME TAXES. Enter your state and local income taxes included on line 5a of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited). If instead, you deducted **sales tax** on line 5b of Federal Schedule A, enter -0- on line 8.

LINE 10. Enter line 6 or line 9, whichever is greater.

EXAMPLE: Ellen and Ray, who file married-joint, claim itemized deductions of \$9,800 on their federal return which included \$2,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction of \$8,320 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$8,320
Line 7. Federal itemized deductions	\$9,800
Line 8. State and local income taxes	\$2,000
Line 9. Subtract line 8 from line 7	\$7,800
Line 10. Line 6 or line 9, whichever is greater	\$8,320

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless you are only reporting a state income tax refund.

LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI. You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on pages 12 and 13.

LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI. If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 13 and 14 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

LINE 14, NEBRASKA TAX TABLE INCOME. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your Nebraska tax table income. This is the amount used to determine your Nebraska income tax. **Go to the 2005 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.**

LINE 15, NEBRASKA INCOME TAX is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska income tax liability. If federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 68, Nebraska Schedule III.

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

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For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST A

Last name

WHY

If a joint return, spouse's first name and initial

Last name

Your social security number

400 00 6203

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

121 WILSHIRE BLVD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

WYNOT NE

68792

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☒ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ **LYNN W WHY**
5 ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

- 6a ☒ **Yourself.** If someone can claim you as a dependent, do not check box 6a
b ☐ **Spouse**
c **Dependents:**
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If qualifying child for child tax credit (see page 19)
d Total number of exemptions claimed
- Boxes checked on 6a and 6b No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)
Dependents on 6c not entered above
Add numbers on lines above ▶ **1**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	8,600
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 25)	15b	1,400
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	10,000

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	608
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction (see page 34)	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	608
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	9,392

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	9,392
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	7,300
41	Subtract line 40 from line 38	41	2,092
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	3,200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	0
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	0*
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	1,215
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	140
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	1,355

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	90
65	2005 estimated tax payments and amount applied from 2004 return	65	1,200
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	1,290

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you	73a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	65
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name **John Doe** Phone no. **(888) 555-1111** Personal identification number (PIN) **1 1 1 1 2**

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation ROOFER	Daytime phone number (888) 555-2222
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code HAWKEYE FINANCIAL SERVICES 2121 N 10TH ST DES MOINES IA 50321		1 Gross distribution \$ 1,400		OMB No. 1545-0119 2005 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 1,400				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 65-9687321	RECIPIENT'S identification number 400-00-6203	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 90		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name TEST A WHY		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 1		8 Other \$ %		
Street address (including apt. no.) 121 WILSHIRE BLVD		9a Your percentage of total distribution % %		9b Total employee contributions \$		
City, state, and ZIP code WYNOT NE 68792		10 State tax withheld \$ 20		11 State/Payer's state no. 47-9876543		12 State distribution \$ NE
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Child and Dependent Care Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

OMB No. 1545-0068

2005Attachment
Sequence No. **21**

Name(s) shown on Form 1040

TEST A WHY

Your social security number

400 : 00 : 6203**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.• **Dependent Care Benefits**• **Qualifying Person(s)**• **Qualified Expenses****Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**

(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	WEE ONES	101 WILSHIRE BLVD WYNOT NE 68792	47-0812406	800
	ABC DAYCARE	200 A ST WYNOT NE 68792	47-1112222	700

Did you receive
dependent care benefits?**No** → Complete only Part II below.**Yes** → Complete Part III on the back next.**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
LYNN	WHY	400 : 00 : 6231	3,000

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32**4** Enter your **earned income**. See instructions**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**6** Enter the **smallest** of line 3, 4, or 5**7** Enter the amount from Form 1040, line 38**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions**10** Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48

3	3,000
4	7,992
5	7,992
6	3,000
7	9,392
8	× . 35
9	1,050
10	0
11	0

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 11862M

Form **2441** (2005)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13	Enter the amount forfeited, if any (see the instructions)	13		
14	Subtract line 13 from line 12	14		
15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s)	15		
16	Enter the smaller of line 14 or 15	16		
17	Enter your earned income . See instructions	17		
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18		
19	Enter the smallest of line 16, 17, or 18	19		
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	20		
21	Subtract line 20 from line 14	21		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23		
24	Enter the smaller of line 19 or 22	24		
25	Enter the amount from line 23	25		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27		

To claim the child and dependent care credit, complete lines 28–32 below.

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28		
29	Add lines 23 and 26	29		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the instructions for line 9	30		
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31		
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32		



Printed on recycled paper

Form **2441** (2005)

PROVIDER	ADDRESS	FEIN	AMOUNT
XYZ DAYCARE	300 B ST WYNOT NE 68792	47-1113333	600
KID WORLD	400 C ST WYNOT NE 68792	47-1114444	500
KID LAND	500 D ST WYNOT NE 68792	47-1115555	400



NEBRASKA INDIVIDUAL INCOME TAX RETURN

FORM 1040N

for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

2005

•Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s)

Last Name

TEST A

WHY

Current Home Address (Number and Street or Rural Route and Box Number)

121 WILSHIRE BLVD

City, Town, or Post Office

State

Zip Code

WYNOT

NE

68792

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6203

High School District Code

1 4 1 4 1 0 1

(must be entered using
high school codes begin-
ning on page 17)(1) ☐ Farmer/Rancher(2) ☐ Active Military(1) ☐ Deceased (first name & date of death):

/ /

1 Federal Filing Status

(1) ☐ Single(3) ☐ Married, filing separate—Spouse's S. S. No.:(4) ☒ Head of Household(2) ☐ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older(2) ☐ Blind2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☐

SPOUSE was:

(3) ☐ 65 or older(4) ☐ Blind

3 Type of Return

(1) ☐ Resident(2) ☒ Partial-year resident from 7-1

, 2005 to 12-31

, 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) 4 1

If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) 5 9,3926 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) 6 7,300

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) 7

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 8

9 Nebraska itemized deductions (line 7 minus line 8) 9

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) 10 7,300

11 Nebraska income before adjustments (line 5 minus line 10) 11 2,092

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) 12 87013 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) 13If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- 14 2,962

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15 0

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) 16 9

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 17 9

FOLD HERE

FOLD HERE

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	9
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	0
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	0
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	9
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	20
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	641
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	661
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	652
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	200
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	2
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	450

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

41a Routing Number **1 0 4 9 0 9 5 3 1**

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

41b Type of Account **1**

1 = Checking 2 = Savings

41c Account Number **4 0 2 4 7 1 5 7 4 5 4 7 1 5 7 4 5**

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST A WHY

Social Security Number

400 00 6203

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ <u>25,870</u> - \$25,000 = \$ <u>870</u> enter result on line 44	44	870
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	870

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	53	
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

55 Nebraska income tax (line 17, Form 1040N)	55	
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	
57 Calculated tax credit (see instructions) <div>Line 56 Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 55 _____</div>	57	
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	



NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2005

Name as Shown on Form 1040N

TEST A WHY

Social Security Number

400 | 00 | 6203

NEBRASKA SCHEDULE III—

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

60 Income derived from Nebr. sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties, bonus depreciation (see instructions), and enhanced Section 179 expense deduction add-back (see instructions). If there is no Nebraska income or loss, enter -0-. List type(s) and amount: <u>SCH C 4300 IRA 1400 SEC 179 ADD BACK 870</u>	60	6,570	
61 Adjustments as applied to Nebraska income, if any. List type(s) and amount: <u>NE PORTION SE TAX 304</u>	61	304	
62 Nebraska adjusted gross income (line 60 minus line 61)	62	6,266	
63 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): <div style="text-align: right; margin-right: 50px;">Line 62 6,266</div> <div style="text-align: right;">Line 5 + Line 12 - Line 13 = Total 9,392 + 870 - 0 = 10,262</div>	63	. 6	1 0 6
64 Tax Table income (line 14, Form 1040N)	64	2,962	
65 Tax from Nebraska Tax Table on line 64 income: \$ <u>76</u> , plus any additional tax from Additional Tax Rate Schedule: \$ _____, minus credits: list type(s) _____ and amount(s) \$ _____. See instructions. Enter net result	65	76	
66 Enter personal exemption credit (see personal exemption chart on page 11 of instructions)	66	103	
67 Difference (line 65 minus line 66). If less than 0, enter -0- and apply the unused personal exemption credit against any minimum taxes on line 69	67	0	
68 Multiply line 67 by the ratio you computed on line 63. Enter result here and on line 15, Form 1040N	68	0	
69 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet total, \$ <u>41</u> minus any unused personal exemption credit from line 67 <u>27</u> , equals <u>14</u> . Multiply this amount by line 63 ratio <u>.6106</u> . Enter result here and on line 16, Form 1040N	69	9	

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
 - a. Form 1040EZ, line 10..... 1a \$ _____
 - b. Form 1040A, line 28..... 1b _____
 - c. Form 1040, line 44..... _____
 Form 1040, line 45..... _____
 Form 1040, line 60..... _____
 Total tax—Form 1040 1c _____
- Total federal tax
(enter tax from 1a, 1b, or 1c)..... 1 _____
2. Nebraska Form 1040N, line 18 minus line 26.... 2 \$ _____

Enter the smaller of lines 1 and 2 on line 27, Form 1040N, and check federal liability box if line 1 is used.

LINE 28, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

LINE 29, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 30, FORM 3800N REFUNDABLE CREDIT. Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI			AGI		
But			But		
Over	not over	Percent	Over	not over	Percent
\$0 or less-22,000.....		100%	\$25,000-26,000.....		60%
22,000-23,000.....		90%	26,000-27,000.....		50%
23,000-24,000.....		80%	27,000-28,000.....		40%
24,000-25,000.....		70%	28,000-29,000.....		30%

REFUNDABLE CHILD CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2005 **Schedule 2** (Form 1040A) or **Federal Form 2441**, (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)..... 1. \$ 1,050
2. Enter federal adjusted gross income (line 5, Form 1040N)..... 2. 9,392
3. Enter percentage from chart if AGI is \$29,000 or less 3. 100 %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents, complete lines 5 and 6..... 4. 1,050
5. Enter line 63 ratio from Schedule III 5. .6106
6. Multiply line 4 by line 5, enter result on line 31 6. 641

LINE 32. BEGINNING FARMER CREDIT, is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than \$2.00 need not be paid.** If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

✓ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.

✓ **CREDIT CARD.** You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. **See Additional Instructions On Electronic Payment Options on page 5.**



✓ **ELECTRONIC FUNDS WITHDRAWAL.** Your payment can be automatically withdrawn from your bank account on the date you specify. **This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.**

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1	\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	_____
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) ..	140
4. SUBTOTAL (Add lines 1 through 3)	140
	x .296
5. TOTAL (line 4 multiplied by 29.6%)	41
ENTER THIS TOTAL ON LINE 16, FORM 1040N	
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.	

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16**.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3 = \$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. **If the federal credit has been limited by your federal tax liability, use the lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 27. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

Label
(See page 18.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

LABEL HERE	Your first name and initial TEST U		Last name GRASS		OMB No. 1545-0074	
	If a joint return, spouse's first name and initial MAY B		Last name GRASS		Your social security number 400 00 6204	
	Home address (number and street). If you have a P.O. box, see page 18. 74131 FESCUE DR				Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 18. SAINT THOMAS NE 68410				Spouse's social security number 400 00 6241	

▲ You **must** enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) ☒ **You** ☐ **Spouse**

Filing status
Check only one box.

- ☐ **1** Single
☒ **2** Married filing jointly (even if only one had income)
☐ **3** Married filing separately. Enter spouse's SSN above and full name here. **4** ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. **5** ☐ Qualifying widow(er) with dependent child (see page 19)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☒ **Spouse**

c Dependents:

If more than six dependents, see page 20.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
TIMOTHY	GRASS	400 00 6242	Son	<input checked="" type="checkbox"/>
MARY	GRASS	400 00 6243	Daughter	<input checked="" type="checkbox"/>
DAVID	GRASS	400 00 6244	Son	<input checked="" type="checkbox"/>
SUSAN	GRASS	400 00 6245	Daughter	<input checked="" type="checkbox"/>
PHILIP	GRASS	400 00 6246	Son	<input checked="" type="checkbox"/>
ANGELA	GRASS	400 00 6247	Daughter	<input checked="" type="checkbox"/>

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

• **lived with you** **6**

• **did not live with you due to divorce or separation (see page 21)**

Dependents on 6c not entered above

Add numbers on lines above **8**

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	42,000
8a	Taxable interest. Attach Schedule 1 if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	
b	Qualified dividends (see page 23).	9b	
10	Capital gain distributions (see page 23).	10	
11a	IRA distributions.	11a	
		11b Taxable amount (see page 23).	11b
12a	Pensions and annuities.	12a	
		12b Taxable amount (see page 24).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	1,650
14a	Social security benefits.	14a	
		14b Taxable amount (see page 26).	14b
15	Add lines 7 through 14b (far right column). This is your total income .	15	43,650
16	Educator expenses (see page 26).	16	
17	IRA deduction (see page 26).	17	1,200
18	Student loan interest deduction (see page 29).	18	
19	Tuition and fees deduction (see page 29).	19	
20	Add lines 16 through 19. These are your total adjustments .	20	1,200
21	Subtract line 20 from line 15. This is your adjusted gross income .	21	42,450

Adjusted gross income

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	42,450
23a	Check if: <input type="checkbox"/> You were born before January 2, 1941, <input checked="" type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind Total boxes checked 23a 1		
b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here 23b <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	11,000
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	31,450
26	If line 22 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 34. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d.	26	25,600
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	5,850
28	Tax , including any alternative minimum tax (see page 31).	28	588
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	470
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	118
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 36). Attach Form 8901 if required.	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	588
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	0
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your total tax .	38	0
39	Federal income tax withheld from Forms W-2 and 1099.	39	1,450
40	2005 estimated tax payments and amount applied from 2004 return.	40	
41a	Earned income credit (EIC) .	41a	
b	Nontaxable combat pay election.	41b	
42	Additional child tax credit. Attach Form 8812.	42	4,650
43	Add lines 39, 40, 41a, and 42. These are your total payments .	43	6,100
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	6,100
45a	Amount of line 44 you want refunded to you .	45a	6,100
b	Routing number 1 0 4 9 0 1 5 8 4 c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number 0 6 5 4 2 1 5 3		
46	Amount of line 44 you want applied to your 2006 estimated tax .	46	
47	Amount you owe . Subtract line 43 from line 38. For details on how to pay, see page 51.	47	
48	Estimated tax penalty (see page 51).	48	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 52)? ☒ **Yes**. Complete the following. ☐ **No**

Designee's name **John Doe** Phone no. **(888) 555-1111** Personal identification number (PIN) **1 1 1 1 2**

Sign here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		CONSULTANT	()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		SALESPERSON	

Paid preparer's use only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()



a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 02-9876543				1 Wages, tips, other compensation 24,500		2 Federal income tax withheld 900	
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AVE SAINT THOMAS NE 68410				3 Social security wages 24,500		4 Social security tax withheld 1,519	
				5 Medicare wages and tips 24,500		6 Medicare tax withheld 355	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6204				9 Advance EIC payment		10 Dependent care benefits 1,000	
e Employee's first name and initial TEST U		Last name GRASS		11 Nonqualified plans		12a See instructions for box 12	
74131 FESCUE DR SAINT THOMAS NE 68410				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE		Employer's state ID number 02888		16 State wages, tips, etc. 24,500		17 State income tax 1,715	
				18 Local wages, tips, etc.		19 Local income tax	
				20 Locality name			

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 02-5689124				1 Wages, tips, other compensation 17,500		2 Federal income tax withheld 550	
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION ST SORGHUM IA 50022				3 Social security wages 17,500		4 Social security tax withheld 1,085	
				5 Medicare wages and tips 17,500		6 Medicare tax withheld 254	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6241				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial MAY B		Last name GRASS		11 Nonqualified plans		12a See instructions for box 12	
74131 FESCUE DR SAINT THOMAS NE 68410				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State IA	Employer's state ID number 0 23456		16 State wages, tips, etc. 17,500	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

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NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

First Name(s) and Initial(s)	Last Name
TEST U & MAY B GRASS	
Current Home Address (Number and Street or Rural Route and Box Number)	
74131 FESCUE DR	
City, Town, or Post Office	State Zip Code
SAINT THOMAS	NE 68410

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6204 400 00 6241

High School District Code

6 6 6 6 1 1 1

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased (first name & date of death):

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☒ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☐**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to , 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 8**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 42,450**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 9,320**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 9,320**

11 Nebraska income before adjustments (line 5 minus line 10) **11 33,130**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 33,130**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15 1,191**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 1,191**

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	1,191
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	824
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	491
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions).	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	118
26	Total nonrefundable credits (add lines 19 through 25)	26	1,433
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	0
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	1,715
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	1,715
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	1,715
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more.	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	15
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	1,700

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

41a Routing Number **1 0 4 9 0 1 5 8 4** 41b Type of Account **2** 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

41c Account Number **0 6 5 4 2 1 5 3**

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST U & MAY B GRASS

Social Security Number

400 | 00 | 6204

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	53	
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: **(IOWA) STATE #1**

55 Nebraska income tax (line 17, Form 1040N)	55	1,191
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	17,500
57 Calculated tax credit (see instructions) Line 56 Line 5 + Line 12 - Line 13 = Total 42,450 + 0 - 0 = 42,450 x Line 55 1,191	57	491
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	696
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	491

Label

(See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST E

Last name

RATT

If a joint return, spouse's first name and initial

WHARF B

Last name

RATT

Home address (number and street). If you have a P.O. box, see page 16.

452 MOUSETRAP CT

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

GRANT NE 69140

Your social security number

400:00:6205

Spouse's social security number

400:00:6251

▲ You must enter your SSN(s) above. ▲

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☒ You ☒ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **4** ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. **5** ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☒ Spouse
c **Dependents:**
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed **2**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	3,100
8a	Taxable interest. Attach Schedule B if required	8a	390
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	2,000
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	19,400
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 25)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	24,890

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	1,371
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN		
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction (see page 34)	34	
35	Domestic production activities deduction. Attach Form 8803	35	
36	Add lines 23 through 31a and 32 through 35	36	1,371
37	Subtract line 36 from line 22. This is your adjusted gross income	37	23,519

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	23,519
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,225
41	Subtract line 40 from line 38	41	12,294
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	6,400
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	5,894
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	588
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	588
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	588
58	Self-employment tax. Attach Schedule SE	58	2,741
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	3,329
64	Federal income tax withheld from Forms W-2 and 1099	64	300
65	2005 estimated tax payments and amount applied from 2004 return	65	3,000
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	3,300
72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you	73a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	29
76	Estimated tax penalty (see page 60)	76	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name **John Doe** Phone no. **(888) 555-1111** Personal identification number (PIN) **1 1 1 2 2**

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation PAINTER	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation CLERK	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

TEST E & WHARF B RATT

Your social security number
400 00 6205

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-2)	1	2,119		
2	Enter amount from Form 1040, line 38 2 23,519				
3	Multiply line 2 by 7.5% (.075)	3	1,764		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			355
Taxes You Paid	5 State and local (check only one box):				
(See page A-2.)	a <input checked="" type="checkbox"/> Income taxes, or	5	240		
	b <input type="checkbox"/> General sales taxes (see page A-3)				
	6 Real estate taxes (see page A-5)	6	3,120		
	7 Personal property taxes	7	470		
	8 Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8	9			3,830
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	6,740		
(See page A-5.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶				
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See page A-6 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-6.)	13			
	14 Add lines 10 through 13	14			6,740
Gifts to Charity	15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6	15a	300		
If you made a gift and got a benefit for it, see page A-6.	15b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see instructions)	15b			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-6. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15a, 16, and 17	18			300
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19			
Job Expenses and Certain Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	20			
(See page A-8.)	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 38 24	24			
	25 Multiply line 24 by 2% (.02)	25			
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26			
Other Miscellaneous Deductions	27 Other—from list on page A-8. List type and amount ▶	27			
Total Itemized Deductions	28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.	28			11,225
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 02-9871234				1 Wages, tips, other compensation 3,100		2 Federal income tax withheld 300	
c Employer's name, address, and ZIP code ABC GROCERY 123 MAIN ST GRANT, NE 69140				3 Social security wages 3,100		4 Social security tax withheld 192	
				5 Medicare wages and tips 3,100		6 Medicare tax withheld 45	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6251				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial WHARF B		Last name RATT		11 Nonqualified plans		12a See instructions for box 12	
452 MOUSETRAP CT GRANT, NE 69140				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 5154021		16 State wages, tips, etc. 3,100	17 State income tax 240	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

•Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name
TEST E & WHARF B RATT
Current Home Address (Number and Street or Rural Route and Box Number)
452 MOUSETRAP CT
City, Town, or Post Office State Zip Code
GRANT NE 69140

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6205 400 00 6251

High School District Code

6 8 6 8 0 2 0

(must be entered using
high school codes begin-
ning on page 17)

(1) ☒ Farmer/Rancher

(2) ☐ Active Military

(3) ☐ Deceased (first name & date of death):

/ /

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

2b Check here if someone (such as your parent) can claim you or

your spouse as a dependent: (5) ☐

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to - , 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return)

4 2

If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37)

5 23,519

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,760 if married-separate)

6 8,320

7 Total itemized deductions (Federal Form 1040, line 40—see instructions)

7 11,225

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8

8 240

9 Nebraska itemized deductions (line 7 minus line 8)

9 10,985

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions).

10 10,985

11 Nebraska income before adjustments (line 5 minus line 10).

11 12,534

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I)

12

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I)

13 2,692

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-

14 9,842

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . .

15 311

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) . . .

16

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34

17 311

COMPLETE REVERSE SIDE

8-417-2005



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST E & WHARF B RATT

Social Security Number

400 | 00 | 6205

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	2,000	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48		
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49		
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50		
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	500	
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	192	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	53		
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	2,692	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

55 Nebraska income tax (line 17, Form 1040N)	55		
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56		
57 Calculated tax credit (see instructions) Line 56 Line 5 + Line 12 - Line 13 = Total + - = _____ x Line 55 _____	57		
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58		
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59		

8. Interest on federal income tax refunds,
9. Farmers Home Administration,
10. New Community debentures,
11. Merchant Marine bonds,
12. Ship Financing bonds,
13. U.S. Merchant Marine Ship notes,
14. U.S. Merchant Marine Offshore Ship Services notes,
15. Federal Home Loan Mortgage Corporation,
16. World Bank,
17. International Bank for Reconstruction and Development bonds,
18. Asian Development Bank notes and bonds,
19. Inter-American Development Bank bonds,
20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
21. Bankers' Acceptance,
22. Certificates of Deposit,
23. Penn Central Transportation certificates,
24. Federal Financing Bank,
25. Federal National Mortgage Association (FNMA's),
26. Federal Mortgage Corporation (FMC's)
27. Government National Mortgage Association (GNMA's),
28. Chrysler Corporation secured notes,
29. Lockheed convertible bonds, and
30. Washington Metropolitan Area Transit Authority bonds.

LINE 48b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS. Certain government money market or mutual funds issued by regulated investment companies claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations**. To claim a deduction on line 48b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 48b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations is **not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 48. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 49. RAILROAD RETIREMENT BOARD PENSION PAYMENTS. List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

LINE 50. SPECIAL CAPITAL GAINS DEDUCTION. Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 50.

LINE 51. NEBRASKA COLLEGE SAVINGS PLAN. Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions

made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 51. **Only the account owner may claim this deduction.**

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 51. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 52. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 52 of Nebraska Schedule I. For any bonus depreciation added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a deduction from income for tax year 2005 equal to 20 percent of the total amount previously added back.

LINE 52 WORKSHEET	
Tax Year	Bonus Depreciation Add-Back
2000.....	\$ 0
2001.....	\$ 360
2002.....	\$ 600
Total	\$ 960
Multiply by	(20%) .20
Amount to report on line 52	\$ 192

LINE 53. Enter any other allowable adjustments decreasing federal adjusted gross income. E-filers are limited to claiming only those deductions listed below. Allowable deductions for paper filers may include, but are not limited to:

S Corporation and Limited Liability Company non-Nebraska income. Income from an S corporation or limited liability company that is not from Nebraska sources is deductible on line 53. Attach Schedule K-1 received from the S corporation or limited liability company together with a copy of the Nebraska apportionment factor of the S corporation or limited liability company. Partnerships, LLP's, and other similar entities are not allowed a deduction for income from another state.

Nonresident military servicemember active duty pay. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the servicemember's federal adjusted gross income. Write "Nonresident military service compensation" together with the amount being deducted on line 53. The 2005 Form W-2 issued by the armed forces to the servicemember is to be attached to Form 1040N.

Native American Indian reservation income. Native American Indians residing on a Nebraska Native American Indian reservation with income derived from sources within the boundaries of the reservation may deduct such income on line 53.

Claim of right repayment. A taxpayer who is required on a federal return to take a credit for a claim of right repayment may deduct the amount of the repayment on line 53.

Nebraska net operating loss carryforward. A Nebraska net operating loss from an earlier year which is available for carryforward to 2005 is deducted on line 53.

Nebraska ag revenue and federally taxable NIFA bonds. Income from bonds which are subject to federal income tax but exempt from Nebraska tax by Nebraska law is deducted on line 53. List the name of the bond(s).

Label

(See instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST L

Last name

KEY

If a joint return, spouse's first name and initial

CAROLEEN R

Last name

KEY

Home address (number and street). If you have a P.O. box, see page 16.

1614 STOCK RD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

PENDER NE 68047

Your social security number

400:00:6206

Spouse's social security number

400:00:6261

▲ You **must** enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

- 1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

- 6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a } Boxes checked on 6a and 6b **2**
b ☒ **Spouse** } No. of children on 6c who:
c **Dependents:** } • **lived with you** **2**
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if qualifying child for child tax credit (see page 19) • **did not live with you due to divorce or separation** (see page 20)
AMY KEY 400 00 6262 DAUGHTER ☒
BOB KEY 400 00 6263 SON ☒
Dependents on 6c not entered above
d Total number of exemptions claimed Add numbers on lines above ▶ **4**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- | | | | |
|-----|---|----|----------------------------------|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 157,000 |
| 8a | Taxable interest. Attach Schedule B if required | 8a | |
| b | Tax-exempt interest. Do not include on line 8a 8b | | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | |
| b | Qualified dividends (see page 23) 9b | | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 23) | 10 | |
| 11 | Alimony received | 11 | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | 360 |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions 15a | b | Taxable amount (see page 25) 15b |
| 16a | Pensions and annuities 16a | b | Taxable amount (see page 25) 16b |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits 20a | b | Taxable amount (see page 27) 20b |
| 21 | Other income. List type and amount (see page 29) | 21 | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | 157,360 |

Adjusted Gross Income

- | | | | |
|-----|--|-----|---------|
| 23 | Educator expenses (see page 29) | 23 | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | |
| 26 | Moving expenses. Attach Form 3903 | 26 | |
| 27 | One-half of self-employment tax. Attach Schedule SE | 27 | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| 29 | Self-employed health insurance deduction (see page 30) | 29 | |
| 30 | Penalty on early withdrawal of savings | 30 | |
| 31a | Alimony paid b Recipient's SSN ▶ | 31a | |
| 32 | IRA deduction (see page 31) | 32 | |
| 33 | Student loan interest deduction (see page 33) | 33 | |
| 34 | Tuition and fees deduction (see page 34) | 34 | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | |
| 36 | Add lines 23 through 31a and 32 through 35 | 36 | |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 157,360 |

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	157,360
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,000
41	Subtract line 40 from line 38	41	147,360
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	12,800
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	134,560
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	27,408
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	27,408
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	1,200
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	0
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input checked="" type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	800
56	Add lines 47 through 55. These are your total credits	56	2,000
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	25,408
58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	25,408

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	27,110
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	27,110

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	1,702
73a	Amount of line 72 you want refunded to you	73a	1,702
b	Routing number 1 0 4 9 0 3 1 3 9	c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	
d	Account number 2 9 1 5 9 4		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ Yes. Complete the following. ☒ No

Designee's name	Phone no.	Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records.

Your signature	Date	Your occupation CLERK	Daytime phone number (402) 555-0001
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation CFO	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

FILING AS SURVIVING SPOUSE

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 85-1111019				1 Wages, tips, other compensation 21,000		2 Federal income tax withheld 3,110	
c Employer's name, address, and ZIP code NEBRASKA DRY GOODS 1250 DOLLAR ROAD PENDER, NE 68047				3 Social security wages 21,000		4 Social security tax withheld 1,302	
				5 Medicare wages and tips 21,000		6 Medicare tax withheld 305	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6206				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST L		Last name KEY		11 Nonqualified plans		12a See instructions for box 12	
1614 STOCK ROAD PENDER, NE 68047				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number NE 698		16 State wages, tips, etc. 21,000		17 State income tax 0		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this
entire page with Form W-3 to the Social Security
Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 85-1234589				1 Wages, tips, other compensation 136,000		2 Federal income tax withheld 24,000	
c Employer's name, address, and ZIP code WEST POINT MANUFACTURING 123 MAIN STREET WEST POINT, NE 68788				3 Social security wages 90,000		4 Social security tax withheld 5,580	
				5 Medicare wages and tips 136,000		6 Medicare tax withheld 1,972	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6261				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial CAROLEEN R		Last name KEY		11 Nonqualified plans		12a See instructions for box 12	
1614 STOCK RD PENDER, NE 68047				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE		Employer's state ID number 9510001		16 State wages, tips, etc. 136,000		17 State income tax 6,700	
						18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this
entire page with Form W-3 to the Social Security
Administration; photocopies are not acceptable.

Cat. No. 10134D

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Child and Dependent Care Expenses

OMB No. 1545-0068

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

2005Attachment
Sequence No. **21**

Name(s) shown on Form 1040

TEST L & CAROLEEN R KEY

Your social security number

400 : 00 : 6206**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.• **Dependent Care Benefits**• **Qualifying Person(s)**• **Qualified Expenses****Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**

(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	ABC DAYCARE	1624 STOCK RD PENDER NE 68047	47-1234567	2,000
	WEE ONES	1634 STOCK RD PENDER NE 68047	47-2345678	800

Did you receive
dependent care benefits?**No** → Complete only Part II below.**Yes** → Complete Part III on the back next.**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
AMY	KEY	400 : 00 : 6262	3,000
BOB	KEY	400 : 00 : 6263	3,000

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32**3** 6,000**4** Enter your **earned income**. See instructions**4** 21,000**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5** 136,000**6** Enter the **smallest** of line 3, 4, or 5**6** 6,000**7** Enter the amount from Form 1040, line 38**7** 157,360**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8 × . 20**9** Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions**9** 1,200**10** Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47**10** 27,408**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48**11** 1,200**For Paperwork Reduction Act Notice, see page 4 of the instructions.**

Cat. No. 11862M

Form **2441** (2005)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	12		
13	Enter the amount forfeited, if any (see the instructions).	13		
14	Subtract line 13 from line 12.	14		
15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s) .	15		
16	Enter the smaller of line 14 or 15.	16		
17	Enter your earned income . See instructions.	17		
18	Enter the amount shown below that applies to you.			
	<ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18		
19	Enter the smallest of line 16, 17, or 18.	19		
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-.	20		
21	Subtract line 20 from line 14.	21		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).	22		
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions).	23		
24	Enter the smaller of line 19 or 22.	24		
25	Enter the amount from line 23.	25		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-.	26		
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB".	27		

To claim the child and dependent care credit, complete lines 28–32 below.

28	Enter \$3,000 (\$6,000 if two or more qualifying persons).	28		
29	Add lines 23 and 26.	29		
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the instructions for line 9.	30		
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here.	31		
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11.	32		



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Form **2441** (2005)

PROVIDER	ADDRESS	FEIN	AMOUNT
KID WORLD	1644 STOCK RD PENDER NE 68047	47-3456789	2,200
XYZ DAYCARE	1654 STOCK RD PENDER NE 68047	47-9876543	1,000

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

► See instructions on pages 3 and 4.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2005

Attachment
Sequence No. **74**

Name(s) shown on return

TEST L & CAROLEEN KEY

Identifying number

400-00-6206

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1	0
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2	0
3	Minimum tax credit net operating loss deduction (see instructions)	3	(0)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions	4	0
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11	<ul style="list-style-type: none"> • If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here. 	11	
12	<ul style="list-style-type: none"> • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result. 	12	
13	Minimum tax foreign tax credit on exclusion items (see instructions)	13	
14	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14	
15	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	15	0

Part II Minimum Tax Credit and Carryforward to 2006

16	Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56	16	0
17	Enter the amount from line 15 above	17	0
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0
19	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19	800
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions)	20	0
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	800
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions)	22	25,408
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54	23	0
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	25,408
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	800
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	0



• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name
TEST L & CAROLEEN R KEY
Current Home Address (Number and Street or Rural Route and Box Number)
1614 STOCK RD
City, Town, or Post Office State Zip Code
PENDER NE 68047

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

400 00 6206

Spouse's Social Security No.

400 00 6261

High School District Code

9 0 8 7 0 0 1

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☒ Deceased (first name & date of death): **TEST**

10 / 31 / 2005

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☐**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to - , 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 4**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 157,360**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 7,179**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 7,179**

11 Nebraska income before adjustments (line 5 minus line 10) **11 150,181**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12 600**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13 21,000**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 129,781**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15 7,617**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 7,617**

18	Amount from line 17 (Total Nebraska tax)	18	7,617
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	252
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input checked="" type="checkbox"/>	20	237
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	300
26	Total nonrefundable credits (add lines 19 through 25)	26	789
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	6,828
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	6,700
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	6,700
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	128
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	

Expecting a Refund?
 • Have it sent directly to your bank account! (see instructions on page 10)

41a	Routing Number <input type="text"/>	41b	Type of Account <input type="checkbox"/> 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)			
41c	Account Number <input type="text"/>		
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)			



sign here

Your Signature FILING AS SURVIVING SPOUSE Spouse's Signature (if filing jointly, both must sign)	Date Daytime Phone	Signature of Preparer if Other Than Taxpayer Address	Date Daytime Phone
--	-----------------------	---	-----------------------

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST L & CAROLEEN R KEY

Social Security Number

400 | 00 | 6206

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	600
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	600

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: NATIVE AMERICAN RESERVATION INCOME	53	21,000
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	21,000

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

55 Nebraska income tax (line 17, Form 1040N)	55	
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	
57 Calculated tax credit (see instructions) <div>Line 56 Line 5 + Line 12 - Line 13 = Total + - = x Line 55</div>	57	
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	

Nebraska Personal Exemption Credit, Line 19, Form 1040N (Residents)

Nonresidents and partial-year residents, use table to complete Schedule III, line 66.

Use this table to determine the allowable personal exemption credit for your adjusted gross income category. Find your filing status in the columns; then find the line corresponding to your federal adjusted gross income reported on line 5, Form 1040N. Take the personal exemption credit amount you find and multiply by the number of federal exemptions reported on line 4, Form 1040N.

EXAMPLE: Earlene and Robert file a married-joint return. Their federal adjusted gross income is \$137,850. They look down the married filing joint column to the line where \$137,000-142,000 appears. They look across and see they have an \$83 personal exemption credit. Since they have a total of three federal exemptions, they multiply \$83 x 3 = \$249. The \$249 amount is then entered on line 19 of Form 1040N.

FEDERAL ADJUSTED GROSS INCOME				PERSONAL EXEMPTION CREDIT
Single	Married Filing Joint (including qualifying widow(er))	Married Filing Separate	Head of Household	
Over But not over	Over But not over	Over But not over	Over But not over	
\$ 0 - 73,000	\$ 0 - 122,000	\$ 0 - 61,000	\$ 0 - 101,000	\$103
73,000 - 78,000	122,000 - 127,000	61,000 - 63,500	101,000 - 106,000	98
78,000 - 83,000	127,000 - 132,000	63,500 - 66,000	106,000 - 111,000	93
83,000 - 88,000	132,000 - 137,000	66,000 - 68,500	111,000 - 116,000	88
88,000 - 93,000	137,000 - 142,000	68,500 - 71,000	116,000 - 121,000	83
93,000 - 98,000	142,000 - 147,000	71,000 - 73,500	121,000 - 126,000	78
98,000 - 103,000	147,000 - 152,000	73,500 - 76,000	126,000 - 131,000	73
103,000 - 108,000	152,000 - 157,000	76,000 - 78,500	131,000 - 136,000	68
108,000 - 113,000	157,000 - 162,000	78,500 - 81,000	136,000 - 141,000	63
113,000 - 118,000	162,000 - 167,000	81,000 - 83,500	141,000 - 146,000	58
118,000 - 123,000	167,000 - 172,000	83,500 - 86,000	146,000 - 151,000	53
123,000 - 128,000	172,000 - 177,000	86,000 - 88,500	151,000 - 156,000	48
128,000 - 133,000	177,000 - 182,000	88,500 - 91,000	156,000 - 161,000	43
133,000 - 138,000	182,000 - 187,000	91,000 - 93,500	161,000 - 166,000	38
138,000 - 143,000	187,000 - 192,000	93,500 - 96,000	166,000 - 171,000	33
143,000 - 148,000	192,000 - 197,000	96,000 - 98,500	171,000 - 176,000	28
148,000 - 153,000	197,000 - 202,000	98,500 - 101,000	176,000 - 181,000	23
153,000 - 158,000	202,000 - 207,000	101,000 - 103,500	181,000 - 186,000	18
158,000 - 163,000	207,000 - 212,000	103,500 - 106,000	186,000 - 191,000	13
163,000 - 168,000	212,000 - 217,000	106,000 - 108,500	191,000 - 196,000	8
168,000 - 173,000	217,000 - 222,000	108,500 - 111,000	196,000 - 201,000	3
over 173,000	Over 222,000	Over 111,000	Over 201,000	0

Nebraska Standard Deduction Worksheet – Line 6, Form 1040N

Use if federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separate)

STANDARD DEDUCTION WORKSHEET		
1 Enter your Federal Adjusted Gross Income for 2005 (line 5, Form 1040N)	1	157,360
2 Enter \$145,950 (enter \$72,975 if married filing separate).....	2	145,950
3 Difference (subtract line 2 from line 1). If less than zero, STOP; you do not have a limitation on your standard deduction.....	3	11,410
4 Enter your 2005 Nebraska Standard Deduction (Single \$4,980, Married-Joint \$8,320, Head of Household \$7,300, Married-Separate \$4,160). If you have an additional standard deduction for being 65 or over and/or blind; married, add \$1,000 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,210 for each box checked (If claimed as a dependent on another return, enter value from line 5c of worksheet on page 7)	4	8,320
5 Enter 10% of line 3.....	5	1,141
6 2005 Nebraska Standard Deduction (subtract line 5 from line 4; if zero or less,		7,179

Nebraska Additional Tax Rate Schedule

Line 15, Form 1040N

Use if your adjusted gross income, line 5, Form 1040N, is more than \$145,950
(\$72,975 if married filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$46,750, see special instructions below.

SINGLE TAXPAYER

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 145,950	\$ 169,950		0.428% (.00428) of adjusted gross income above \$145,950
\$ 169,950	315,950	\$ 102.72 +	0.327% (.00327) of the excess over \$169,950
\$ 315,950	410,950	\$ 580.14 +	0.172% (.00172) of the excess over \$315,950
\$ 410,950	—	\$ 743.54	

MARRIED TAXPAYERS FILING JOINT RETURNS AND QUALIFYING WIDOW(ER)S

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 145,950	\$ 185,950		0.428% (.00428) of adjusted gross income above \$145,950
\$ 185,950	445,950	\$ 171.20 +	0.327% (.00327) of the excess over \$185,950
\$ 445,950	613,450	\$ 1,021.40 +	0.172% (.00172) of the excess over \$445,950
\$ 613,450	—	\$ 1,309.50	

MARRIED INDIVIDUALS FILING SEPARATE RETURNS

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 72,975	\$ 92,975		0.428% (.00428) of adjusted gross income above \$72,975
\$ 92,975	222,975	\$ 85.60 +	0.327% (.00327) of the excess over \$92,975
\$ 222,975	306,725	\$ 510.70 +	0.172% (.00172) of the excess over \$222,975
\$ 306,725	—	\$ 654.75	

HEADS OF HOUSEHOLD

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 145,950	\$ 183,950		0.428% (.00428) of adjusted gross income above \$145,950
\$ 183,950	385,950	\$ 162.64 +	0.327% (.00327) of the excess over \$183,950
\$ 385,950	495,950	\$ 823.18 +	0.172% (.00172) of the excess over \$385,950
\$ 495,950	—	\$ 1,012.38	

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$46,750, then perform the following calculation. Subtract \$145,950 (\$72,975 if married filing separately) from your line 5 Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	1	7,568
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	49
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	7,617

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1	\$ 800
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) ..	
4. SUBTOTAL (Add lines 1 through 3)	800
5. TOTAL (line 4 multiplied by 29.6%)	\$ 237 ^{.296}

ENTER THIS TOTAL ON LINE 16, FORM 1040N
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an “AMT Credit.” Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16**.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter “0” on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3 = \$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state’s return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter “0” on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter “0” on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter “0” on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 27. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

LABEL HERE

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

TEST E

Last name

DRIVER

Your social security number

400 006 207

Spouse's social security number

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 16.

828 KINGSTON RD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

TORONTO, ON CANADA M4E 1S2

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 19)

Boxes checked on 6a and 6b

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers on lines above **1**

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a **Taxable** interest. Attach Schedule B if required
- b **Tax-exempt** interest. **Do not** include on line 8a
- 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends (see page 23)
- 9b
- 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions
- 15b Taxable amount (see page 25)
- 16a Pensions and annuities
- 16b Taxable amount (see page 25)
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits
- 20b Taxable amount (see page 27)
- 21 Other income. List type and amount (see page 29)
- 22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

7	32,000
8a	350
8b	
9a	
9b	
10	500
11	
12	
13	
14	
15b	
16b	
17	
18	
19	
20b	
21	
22	32,850

Adjusted Gross Income

- 23 Educator expenses (see page 29)
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
- 25 Health savings account deduction. Attach Form 8889
- 26 Moving expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Schedule SE
- 28 Self-employed SEP, SIMPLE, and qualified plans
- 29 Self-employed health insurance deduction (see page 30)
- 30 Penalty on early withdrawal of savings
- 31a Alimony paid b Recipient's SSN ▶
- 32 IRA deduction (see page 31)
- 33 Student loan interest deduction (see page 33)
- 34 Tuition and fees deduction (see page 34)
- 35 Domestic production activities deduction. Attach Form 8903
- 36 Add lines 23 through 31a and 32 through 35
- 37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

23	
24	
25	
26	
27	
28	
29	
30	
31a	
32	
33	
34	
35	
36	
37	

36	
37	32,850

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	32,850
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	7,175
41	Subtract line 40 from line 38	41	25,675
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	3,200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	22,475
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,006
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,006
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	3,006

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	3,006

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	4,500
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	4,500

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	1,494
73a	Amount of line 72 you want refunded to you	73a	1,494
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation ACCOUNTANT	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TEST E DRIVER

Your social security number
400 00 6207

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-2)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-2.)	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input checked="" type="checkbox"/> General sales taxes (see page A-3)	5	520		
	6 Real estate taxes (see page A-5)	6	1,800		
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ▶	8	5		
	9 Add lines 5 through 8			9	2,325
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10	4,000		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶				
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See page A-6 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-6.)	13			
	14 Add lines 10 through 13			14	4,000
Gifts to Charity If you made a gift and got a benefit for it, see page A-6.	15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6	15a	850		
	15b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see instructions) 15b				
	16 Other than by cash or check. If any gift of \$250 or more, see page A-6. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15a, 16, and 17			18	850
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)			19	
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	20			
	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 38 24				
	25 Multiply line 24 by 2% (.02)	25			
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27 Other—from list on page A-8. List type and amount ▶			27	
Total Itemized Deductions	28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.			28	7,175
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 25-0002220				1 Wages, tips, other compensation 32,000		2 Federal income tax withheld 4,500	
c Employer's name, address, and ZIP code B & B TRUCKING 12 INDUSTRIAL BLVD LINCOLN, NE 68522				3 Social security wages 32,000		4 Social security tax withheld 1,984	
				5 Medicare wages and tips 32,000		6 Medicare tax withheld 464	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6207				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST E		Last name DRIVER		11 Nonqualified plans		12a See instructions for box 12	
711 S 52 LINCOLN, NE 68510				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 9510060		16 State wages, tips, etc. 32,000		17 State income tax 480		18 Local wages, tips, etc.
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) **TEST E** Last Name **DRIVER**
Current Home Address (Number and Street or Rural Route and Box Number)
828 KINGSTON RD
City, Town, or Post Office **TORONTO ON CANADA** State **ON** Zip Code **M4E 1S2**

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

400 00 6207

Spouse's Social Security No.

High School District Code

5 5 5 5 0 0 1

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased (first name & date of death):

1 Federal Filing Status

(1) ☒ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☐ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☒ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent:** (5) ☐

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to - , 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 1**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 32,850**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 6,190**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7 7,175**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8 0**

9 Nebraska itemized deductions (line 7 minus line 8) **9 7,175**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 7,175**

11 Nebraska income before adjustments (line 5 minus line 10) **11 25,675**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13 500**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☒ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 25,175**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15 1,002**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 1,002**

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	1,002
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	103
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	103
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	899
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	480
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request)	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	480
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input checked="" type="checkbox"/> . Include penalty in line 34 and show here: 99 \$ <u>13</u>	34	432*
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	

Expecting a Refund?
 • Have it sent directly to your bank account! (see instructions on page 10)

41a	Routing Number <input type="text"/>	41b	Type of Account <input type="checkbox"/> 1 = Checking 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)			
41c	Account Number <input type="text"/>		
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)			



sign here

Keep a copy of this return for your records.	Your Signature _____	Date _____	Signature of Preparer if Other Than Taxpayer _____	Date _____
	Spouse's Signature (if filing jointly, both must sign) _____	Daytime Phone _____	Address _____	Daytime Phone _____

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**
 *This is a direct debit return requiring the information indicated in the narrative.



Individual Underpayment of Estimated Tax

FORM 2210N

2005

- Attach to Form 1040N
- Read instructions on reverse side

Name and Address as Shown on Form 1040N

TEST E DRIVER 828 KINGSTON RD TORONTO ON CANADA M4E 1S2

Taxable Year

2005

Social Security Number

400 00 6207

1	Total Nebraska income tax after nonrefundable credits (line 27, Form 1040N)	1	899
2	Refundable child/dependent care credit, Beginning Farmer credit, and refundable Form 3800N credit	2	0
3	Subtract line 2 from line 1	3	899
4	Multiply line 3 by 90% (.90)	4	809
5	Amount of tax withheld for 2005, if any. Do not include any estimated payments on this line	5	480
6	Subtract line 5 from line 3. If less than \$300, stop here; do not complete this form. You do not owe penalty	6	329
7	Enter your 2004 income tax. (see instructions)	7	952
8	Required annual payment. Enter smaller of line 4 or line 7	8	809

If line 5 is equal to or more than line 8, do not complete this form. You do not owe penalty.

• Calculate each column separately				
9	APRIL 15, 2005	JUNE 15, 2005	SEPT. 15, 2005	JAN. 15, 2006
10	202	202	202	202
11	120	120	120	120
12				
13		120	120	120
14		82	164	246
15	120	38	0	0
16		0	44	126
17	82	164	202	202
18				

FIGURE THE PENALTY

19	Amount of underpayment (line 16 plus line 17)	19	82	164	246	328
20	Date of payment or next due date (from line 9), whichever is earlier	20	6/15/2005	9/15/2005	1/15/2006	4/15/2006
21	Number of days from due date of installment to the date shown on line 20	21	61	92	122	90
22	Penalty (6% per year on the amount on line 19 for the number of days on line 21)	22	1	2	5	5
23	Total amounts on line 22. Check the box on Form 1040N, line 34, and show this amount in the space provided on that line. Increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly	23				13

**FARMERS AND RANCHERS —
UNDERPAYMENT OF ESTIMATED TAX**

24	Enter line 3. If tax paid and return filed by March 1, you do not owe penalty	24	
25	Enter 66 2/3% of line 24	25	
26	Amount of tax withheld for 2005, if any	26	
27	Subtract line 26 from line 24. If less than \$300, do not complete the rest of this form. You do not owe penalty	27	
28	Enter your 2004 income tax (see line 7 instructions)	28	
29	Enter the smaller of line 25 or line 28	29	
30	Amounts withheld and amounts paid or credited by January 15	30	
31	Underpayment of estimated tax (line 29 minus line 30). If less than zero, you do not owe penalty	31	
32	Number of days from January 15 to date of payment, or April 15, whichever is earlier	32	
33	Penalty: (6% per year on the amount on line 31 for the number of days on line 32). Check the box on Form 1040N, line 34, and show this amount in the space provided on that line. Increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly	33	

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign

Filing Status

Check only one box.

Exemptions

If more than four dependents, see page 19.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Adjusted Gross Income

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____, 20

Your first name and initial TEST T	Last name RETIRE
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 16. 3110 SOUTH 48TH ST	
Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. LINCOLN NE 68509	

OMB No. 1545-0074

Your social security number
400 006208

Spouse's social security number

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

- 1 ☒ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 18)

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **1**

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers on lines above **1**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	17,760
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
16a	Pensions and annuities	16a	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	20,170

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction (see page 34)	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	20,170

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	20,170
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input checked="" type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,250
41	Subtract line 40 from line 38	41	13,920
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	3,200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	10,720
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	1,244
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	1,244
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	1,244

Other Taxes

NO

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	241
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	1,485

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2,580
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b	66b	
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	2,580

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	1,095
73a	Amount of line 72 you want refunded to you	73a	1,095
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	(402)555-1234

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 47-6464666				1 Wages, tips, other compensation 7,255		2 Federal income tax withheld 1,120	
c Employer's name, address, and ZIP code ABC CONSULTING 100 MAIN ST OMAHA, NE 68179				3 Social security wages 7,255		4 Social security tax withheld 450	
				5 Medicare wages and tips 7,255		6 Medicare tax withheld 105	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6208				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST T		Last name RETIRE		11 Nonqualified plans		12a See instructions for box 12	
3110 SOUTH 48TH ST LINCOLN, NE 68509				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 553107	16 State wages, tips, etc. 7,255	17 State income tax 461	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

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Cat. No. 10134D

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 47-6464666				1 Wages, tips, other compensation 3,155		2 Federal income tax withheld 300	
c Employer's name, address, and ZIP code ABC CONSULTING 100 MAIN ST OMAHA, NE 68179				3 Social security wages 3,155		4 Social security tax withheld 196	
				5 Medicare wages and tips 3,155		6 Medicare tax withheld 46	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6208				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST T		Last name RETIRE		11 Nonqualified plans		12a See instructions for box 12	
3110 SOUTH 48TH ST LINCOLN, NE 68509				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State IA	Employer's state ID number 63123		16 State wages, tips, etc. 3,155	17 State income tax 220	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 47-6464666				1 Wages, tips, other compensation 7,350		2 Federal income tax withheld 1,160	
c Employer's name, address, and ZIP code ABC CONSULTING 100 MAIN ST OMAHA, NE 68179				3 Social security wages 7,350		4 Social security tax withheld 456	
				5 Medicare wages and tips 7,350		6 Medicare tax withheld 107	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6208				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST T		Last name RETIRE		11 Nonqualified plans		12a See instructions for box 12	
3110 SOUTH 48TH ST LINCOLN, NE 68509				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State KS	Employer's state ID number 63124		16 State wages, tips, etc. 7,350	17 State income tax 515	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

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9898



VOID



CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15 LINCOLN NE 68509		1 Gross distribution \$ 2,410		OMB No. 1545-0119 2005		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 2,410		Form 1099-R			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number 47-7754541		RECIPIENT'S identification number 400-00-6208		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name TEST T RETIRE		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 3110 SOUTH 48TH ST		7 Distribution code(s) 1		8 Other \$ %			
City, state, and ZIP code LINCOLN NE 68509		9a Your percentage of total distribution %		9b Total employee contributions \$			
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no.		12 State distribution \$	
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$	

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

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NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name
TEST T RETIRE
Current Home Address (Number and Street or Rural Route and Box Number)
3110 SOUTH 48TH ST
City, Town, or Post Office State Zip Code
LINCOLN NE 68509

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6208

High School District Code

5 5 5 5 0 0 1

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased (first name & date of death):

1 Federal Filing Status

(1) ☒ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☐ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☒ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent:** (5) ☐

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to

, 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 1**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 20,170**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 6,190**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 6,190**

11 Nebraska income before adjustments (line 5 minus line 10) **11 13,980**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 13,980**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15 475**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16 71**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 546**

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	546
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	103
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	262
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	365
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy.	27	181
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	461
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	200
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	661
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	480
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more.	37	10
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	470

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

41a Routing Number	<input type="text"/>	41b Type of Account	<input type="text"/>	1 = Checking	2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)					
41c Account Number	<input type="text"/>				
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)					



sign here

Keep a copy of this return for your records.

Your Signature

Date

Signature of Preparer if Other Than Taxpayer

Date

Spouse's Signature (if filing jointly, **both** must sign)

Daytime Phone

Address

Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

TEST T RETIRE

Social Security Number

400 00 6208

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)		
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b		
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:		
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...		
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)		
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)		
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____		
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: **(IOWA) STATE #1**

55 Nebraska income tax (line 17, Form 1040N)	55	546	
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	3,155	
57 Calculated tax credit (see instructions) <div>Line 56 Line 5 + Line 12 - Line 13 = Total 20,170 + 0 - 0 = 20,170 x Line 55 546</div>	57	85	
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	90	
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	85	



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

FORM 1040N
Schedules
I, II, and III

2005

Name as Shown on Form 1040N

Social Security Number

TEST T RETIRE

400 | 00 | 6208

NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____ Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions) ...	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
52 Bonus depreciation subtraction for tax years 2000, 2001, and/or 2002. (Complete worksheet on page 14 of instructions)	52	
53 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	53	
54 Total adjustments decreasing income (total lines 47 through 53). Enter here and on line 13, Form 1040N	54	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached.
- If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: (KANSAS) STATE #2

55 Nebraska income tax (line 17, Form 1040N)	55	546
56 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	56	7,350
57 Calculated tax credit (see instructions) <div>Line 56 Line 5 + Line 12 - Line 13 = Total 20,170 + 0 - 0 = 20,170 x Line 55 546</div>	57	199
58 Tax due and paid to another state (do not enter amount withheld for the other state)	58	177
59 Maximum tax credit (line 55, 57, or 58, whichever is least). Enter amount here and on line 20, Form 1040N....	59	177

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1	\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	_____
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) ..	<u>241</u>
4. SUBTOTAL (Add lines 1 through 3)	<u>241</u>
5. TOTAL (line 4 multiplied by 29.6%)	\$ <u>71</u> x .296

ENTER THIS TOTAL ON LINE 16, FORM 1040N
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an “AMT Credit.” Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16**.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter “0” on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3 = \$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state’s return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter “0” on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter “0” on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter “0” on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 27. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

Label

(See instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

L
A
B
E
L

H
E
R
E

Your first name and initial

TEST A

Last name

MONY

If a joint return, spouse's first name and initial

TESS T

Last name

MONY

Home address (number and street). If you have a P.O. box, see page 16.

1801 E ST

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

GRAND ISLAND NE 68802

Your social security number

400 00 6209

Spouse's social security number

400 00 6291

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☒ Spouse
- c Dependents:
- | (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19) |
|----------------|-----------|--|-------------------------------------|--|
| SARA | MONY | 400 00 6292 | DAUGHTER | <input checked="" type="checkbox"/> |
| PAULO | MONY | 400 00 6293 | SON | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- d Total number of exemptions claimed
- Boxes checked on 6a and 6b 2
- No. of children on 6c who:
- lived with you 2
 - did not live with you due to divorce or separation (see page 20)
- Dependents on 6c not entered above
- Add numbers on lines above ▶ 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- | | | | |
|-----|--|-----|--------|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 21,849 |
| 8a | Taxable interest. Attach Schedule B if required | 8a | |
| b | Tax-exempt interest. Do not include on line 8a | 8b | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | |
| b | Qualified dividends (see page 23) | 9b | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 23) | 10 | |
| 11 | Alimony received | 11 | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions | 15a | |
| b | Taxable amount (see page 25) | 15b | |
| 16a | Pensions and annuities | 16a | |
| b | Taxable amount (see page 25) | 16b | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits | 20a | |
| b | Taxable amount (see page 27) | 20b | |
| 21 | Other income. List type and amount (see page 29) | 21 | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | 21,849 |
| 23 | Educator expenses (see page 29) | 23 | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | |
| 26 | Moving expenses. Attach Form 3903 | 26 | |
| 27 | One-half of self-employment tax. Attach Schedule SE | 27 | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| 29 | Self-employed health insurance deduction (see page 30) | 29 | |
| 30 | Penalty on early withdrawal of savings | 30 | |
| 31a | Alimony paid b Recipient's SSN ▶ | 31a | |
| 32 | IRA deduction (see page 31) | 32 | |
| 33 | Student loan interest deduction (see page 33) | 33 | |
| 34 | Tuition and fees deduction (see page 34) | 34 | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | |
| 36 | Add lines 23 through 31a and 32 through 35 | 36 | |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 21,849 |

Adjusted Gross Income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	21,849
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,645
41	Subtract line 40 from line 38	41	11,204
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	12,800
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	0
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	0*
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	0

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2,182
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	2,830
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	1,627
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	6,639

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	6,639
73a	Amount of line 72 you want refunded to you	73a	6,639
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)
	()	

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SAILOR	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation LIBRARIAN	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TEST A & TESS T MONY

Your social security number
400 00 6209

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-2)	1		
2	Enter amount from Form 1040, line 38 2	2		
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid (See page A-2.)	5 State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes (see page A-3)	5	2,800	
	6 Real estate taxes (see page A-5)	6	2,400	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ▶	8		
	9 Add lines 5 through 8	9		5,200
Interest You Paid (See page A-5.)	10 Home mortgage interest and points reported to you on Form 1098	10	4,950	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11		
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See page A-6 for special rules	12		
	13 Investment interest. Attach Form 4952 if required. (See page A-6.)	13		
	14 Add lines 10 through 13	14		4,950
Gifts to Charity If you made a gift and got a benefit for it, see page A-6.	15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-6	15a		
	15b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see instructions)	15b		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-6. You must attach Form 8283 if over \$500	16	495	
	17 Carryover from prior year	17		
	18 Add lines 15a, 16, and 17	18		495
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19		
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	20		
	21 Tax preparation fees	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 38 24	24		
	25 Multiply line 24 by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		
Other Miscellaneous Deductions	27 Other—from list on page A-8. List type and amount ▶	27		
Total Itemized Deductions	28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.	28		10,645
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 99-1236541				1 Wages, tips, other compensation 15,800		2 Federal income tax withheld 1,200	
c Employer's name, address, and ZIP code U.S. NAVY 1100 MILITARY AVE WASHINGTON DC 20222				3 Social security wages 15,800		4 Social security tax withheld 980	
				5 Medicare wages and tips 15,800		6 Medicare tax withheld 229	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6209				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST A		Last name MONY		11 Nonqualified plans		12a See instructions for box 12	
USS ROBERT E LEE FPO AP 96222				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 9510052	16 State wages, tips, etc. 15,800	17 State income tax 1,900	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 63-1234513				1 Wages, tips, other compensation 6,049		2 Federal income tax withheld 982	
c Employer's name, address, and ZIP code GRAND ISLAND LIBRARIES 2027 SOUTH STREET GRAND ISLAND, NE 68802				3 Social security wages 6,049		4 Social security tax withheld 375	
				5 Medicare wages and tips 6,049		6 Medicare tax withheld 88	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6291				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TESS T		Last name MONY		11 Nonqualified plans		12a See instructions for box 12	
1801 E STREET GRAND ISLAND, NE 68802				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 9510001	16 State wages, tips, etc. 6,049	17 State income tax 900	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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Child and Dependent Care Expenses

OMB No. 1545-0068

2005

Attachment
 Sequence No. **21**

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

TEST A & TESS T MONY

Your social security number

400 : 00 : 6209

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care**—You must complete this part.

(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	WEE ONES	1902 F STREET LINCOLN NE 68508	400-00-6294	2,500

Did you receive
 dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
SARA	MONY	400 : 00 : 6292	1,250
PAULO	MONY	400 : 00 : 6293	1,250

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38 **7** 21,849

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over But not over Decimal amount is

\$0—15,000 .35
 15,000—17,000 .34
 17,000—19,000 .33
31 19,000—21,000 .32
 21,000—23,000 .31
 23,000—25,000 .30
 25,000—27,000 .29
 27,000—29,000 .28

If line 7 is:

Over But not over Decimal amount is

\$29,000—31,000 .27
 31,000—33,000 .26
 33,000—35,000 .25
 35,000—37,000 .24
 37,000—39,000 .23
 39,000—41,000 .22
 41,000—43,000 .21
 43,000—No limit .20

3 2,500

4 15,800

5 6,049

6 2,500

8 × .31

9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions

10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48

9 775

10 0

11 0



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name
TEST A & TESS T MONY
Current Home Address (Number and Street or Rural Route and Box Number)
1801 E STACE LABEL HERE
City, Town, or Post Office State Zip Code
GRAND ISLAND NE 68802

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6209 400 00 6291

High School District Code

4 0 4 0 0 0 2

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☒ Active Military

(1) ☐ Deceased (first name & date of death):

/ /

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☐**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from - , 2005 to - , 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 4**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☒.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10**

11 Nebraska income before adjustments (line 5 minus line 10) **11**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)

(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 0**

COMPLETE REVERSE SIDE

8-417-2005

18 Amount from line 17 (Total Nebraska tax)	18	0	
19 Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19		
20 Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20		
21 Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21		
22 CDAA credit (see instructions)	22		
23 Form 3800N nonrefundable credit (attach Form 3800N)	23		
24 Form 829N credit (see instructions)	24		
25 Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25		
26 Total nonrefundable credits (add lines 19 through 25)	26		
27 Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input type="checkbox"/> , and attach federal return copy	27		0
28 Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	2,800	
29 2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request)	29		
30 Form 3800N refundable credit (attach Form 3800N)	30		
31 Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	775	
32 Beginning Farmer credit (attach certificate)	32		
33 Total of lines 28, 29, 30, 31, and 32	33		3,575
34 AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34		
35 If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35		3,575
36 Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36		
37 Nongame and Endangered Species Fund DONATION of \$1.00 or more	37		
38 Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38		
39 Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39		
40 Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions	40		3,575

Expecting a Refund?
 • Have it sent directly to your bank account! (see instructions on page 10)

41a Routing Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	41b Type of Account <input type="checkbox"/>	1 = Checking 2 = Savings
<small>(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)</small>		
41c Account Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<small>(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)</small>		



sign here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

Your Signature _____ _____ Spouse's Signature (if filing jointly, both must sign)	Date _____ _____ Daytime Phone	Signature of Preparer if Other Than Taxpayer _____ _____ Address _____ Daytime Phone	Date _____ _____ Daytime Phone
--	--------------------------------------	---	--------------------------------------

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
 - a. Form 1040EZ, line 10..... 1a \$ _____
 - b. Form 1040A, line 28..... 1b _____
 - c. Form 1040, line 44..... _____
Form 1040, line 45..... _____
Form 1040, line 60..... _____
Total tax—Form 1040..... 1c _____
- Total federal tax
(enter tax from 1a, 1b, or 1c)..... 1 _____
2. Nebraska Form 1040N, line 18 minus line 26.... 2 \$ _____

Enter the smaller of lines 1 and 2 on line 27, Form 1040N, and check federal liability box if line 1 is used.

LINE 28, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

LINE 29, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 30, FORM 3800N REFUNDABLE CREDIT. Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI But			AGI But		
Over	not over	Percent	Over	not over	Percent
\$0 or less-22,000.....		100%	\$25,000-26,000.....		60%
22,000-23,000.....		90%	26,000-27,000.....		50%
23,000-24,000.....		80%	27,000-28,000.....		40%
24,000-25,000.....		70%	28,000-29,000.....		30%

REFUNDABLE CHILD CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2005 **Schedule 2** (Form 1040A) or **Federal Form 2441**, (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)..... 1. \$ 775
2. Enter federal adjusted gross income (line 5, Form 1040N)..... 2. 21,849
3. Enter percentage from chart if AGI is \$29,000 or less 3. 100 %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents, complete lines 5 and 6..... 4. 775
5. Enter line 63 ratio from Schedule III 5. _____
6. Multiply line 4 by line 5, enter result on line 31 6. _____

LINE 32. BEGINNING FARMER CREDIT, is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than \$2.00 need not be paid.** If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

✓ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.

✓ **CREDIT CARD.** You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. **See Additional Instructions On Electronic Payment Options on page 5.**



✓ **ELECTRONIC FUNDS WITHDRAWAL.** Your payment can be automatically withdrawn from your bank account on the date you specify. **This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.**

Label
(See instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

L
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For the year Jan. 1–Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____, 20

Your first name and initial TEST T	Last name HAMMER
If a joint return, spouse's first name and initial MARY B	Last name HAMMER
Home address (number and street). If you have a P.O. box, see page 16. 74 BUILDER DR	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. TABLE ROCK NE 68447	

OMB No. 1545-0074

Your social security number
400 00 6210

Spouse's social security number
400 00 6219

▲ You must enter your SSN(s) above. ▲

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ You ☐ Spouse

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (see page 18)

Exemptions

If more than four dependents, see page 19.

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

(1) First name		Last name		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

d Total number of exemptions claimed

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers on lines above **2**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	16,000
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	4,900
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 25)	15b	1,000
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	17,000

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction (see page 34)	34	
35	Domestic production activities deduction. Attach Form 8803	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	17,000

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	17,000
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 36 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,000
41	Subtract line 40 from line 38	41	7,000
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	6,400
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	600
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	61
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	61
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 41). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	61

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	100
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	161

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	231
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b	66b	
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	231

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	70
73a	Amount of line 72 you want refunded to you	73a	70
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60	75	
76	Estimated tax penalty (see page 60)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation CONSTRUCTION	Daytime phone number (888) 555-4444
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation BANK TELLER	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number 57-2587950				1 Wages, tips, other compensation 11,000		2 Federal income tax withheld 150	
c Employer's name, address, and ZIP code TIMELY BUILDERS 12 BUILDER DR TABLE ROCK, NE 68447				3 Social security wages 11,000		4 Social security tax withheld 682	
				5 Medicare wages and tips 11,000		6 Medicare tax withheld 160	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6210				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial TEST T		Last name HAMMER		11 Nonqualified plans		12a See instructions for box 12 e a c c o	
74 BUILDER DR TABLE ROCK, NE 68447				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b e a c c o	
				14 Other		12c e a c c o	
						12d e a c c o	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 5712345		16 State wages, tips, etc. 11,000	17 State income tax 70	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this
entire page with Form W-3 to the Social Security
Administration; photocopies are not acceptable.

Cat. No. 10134D

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number 57-8234588				1 Wages, tips, other compensation 5,000		2 Federal income tax withheld 81	
c Employer's name, address, and ZIP code TABLE ROCK BANK 1200 CENTRAL AVE TABLE ROCK, NE 68447				3 Social security wages 5,000		4 Social security tax withheld 310	
				5 Medicare wages and tips 5,000		6 Medicare tax withheld 73	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-6219				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial MARY B		Last name HAMMER		11 Nonqualified plans		12a See instructions for box 12	
74 BUILDER DR TABLE ROCK, NE 68447				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State NE	Employer's state ID number 5734246		16 State wages, tips, etc. 5,000		17 State income tax 50	18 Local wages, tips, etc.	19 Local income tax

Form **W-2** Wage and Tax Statement **2005** Department of the Treasury—Internal Revenue Service

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9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15 LINCOLN, NE 68509		1 Gross distribution \$ 1,000		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2005</div>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 1,000		Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 47-7754541	RECIPIENT'S identification number 400-00-6210	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name TEST T HAMMER		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) <div style="font-size: 1.5em; font-weight: bold;">1</div>		8 Other \$ %		
Street address (including apt. no.) 74 BUILDER DR		IRA/SEP/SIMPLE <input type="checkbox"/>				
City, state, and ZIP code TABLE ROCK, NE 68447		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (see instructions)		10 State tax withheld \$ \$		11 State/Payer's state no.		12 State distribution \$ \$
		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

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NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2005 through December 31, 2005
or other taxable year:
, 2005 through ,

FORM 1040N

2005

• Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name
TEST T & MARY B HAMMER
Current Home Address (Number and Street or Rural Route and Box Number)
74 BUILDER DR LABEL HERE
City, Town, or Post Office State Zip Code
TABLE ROCK NE 68447

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

400 00 6210 400 00 6219

High School District Code

6 7 7 4 0 7 0

(must be entered using
high school codes begin-
ning on page 17)

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased (first name & date of death):

/ /

1 Federal Filing Status

(1) ☐ Single

(3) ☐ Married, filing separate—Spouse's S. S. No.:

(4) ☐ Head of Household

(2) ☒ Married, filing joint

and Full Name

(5) ☐ Widow(er) with dependent children

2a Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent: (5) ☐**

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

3 Type of Return

(1) ☒ Resident

(2) ☐ Partial-year resident from

, 2005 to

, 2005 (attach Schedule III)

(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2005 federal return) **4 2**

**If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28;
or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.**
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21;
Federal Form 1040, line 37) **5 17,000**

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,
see instructions; otherwise, enter 8,320 if married-joint or qualified widow[er];
\$4,980 if single; \$7,300 if head of household; or \$4,160 if married-separate) **6 8,320**

7 Total itemized deductions (Federal Form 1040, line 40—see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A,—see instr.)

If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on
line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10 8,320**

11 Nebraska income before adjustments (line 5 minus line 10) **11 8,680**

12 Adjustments increasing federal AGI (line 46, from attached Nebraska
Schedule I) **12 4,900**

13 Adjustments decreasing federal AGI (line 54, from attached Nebraska
Schedule I) **13**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14 13,580**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15 445**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16 30**

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this
line. Pay the amount from line 34 **17 475**

COMPLETE REVERSE SIDE

8-417-2005

18	Amount from line 17 (Total Nebraska tax)	18	475
19	Nebraska personal exemption credit for residents only (\$103 per exemption claimed on line 4). If line 5 is more than \$122,000—married/joint; \$73,000—single; \$101,000—head of household; \$61,000—married-separate—see page 11 of instructions. Nonresidents and partial-year residents—enter -0-, and complete line 66, Nebraska Schedule III.	19	206
20	Credit for tax paid to another state (attach Nebraska Schedule II and the other state's return). Check this box if reporting AMT credit <input type="checkbox"/>	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/ Schedule 3 —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska dependent/child care credit, if line 5 is more than \$29,000 (see page 8 of instructions)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	206
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability and line 12 is less than \$5,000, see instructions. If entering federal tax, check box: <input checked="" type="checkbox"/> , and attach federal return copy.	27	161
28	Nebraska income tax withheld (attach 2005 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)	28	120
29	2005 estimated tax payments (include 2004 overpayment credited to 2005 and any payments submitted with an extension request).	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; or Fed. Form 2441)	31	
32	Beginning Farmer credit (attach certificate)	32	
33	Total of lines 28, 29, 30, 31, and 32	33	120
34	AMOUNT YOU OWE (subtract line 33 from line 27 and pay in full with return). If over \$300 and Form 2210N is attached, check here: <input type="checkbox"/> . Include penalty in line 34 and show here: 99 \$	34	41
35	If line 33 is more than line 27, subtract line 27 from line 33. This is the amount you OVERPAID	35	
36	Amount of line 35 you want APPLIED TO YOUR 2006 ESTIMATED TAX	36	
37	Nongame and Endangered Species Fund DONATION of \$1.00 or more	37	
38	Nebraska campaign finance CONTRIBUTION of \$1.00 or more	38	
39	Nebraska State Fair Foundation CONTRIBUTION of \$1.00 or more	39	
40	Amount of line 35 you want REFUNDED to you (line 35 minus lines 36, 37, 38, and 39). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. For credit card payment check here <input type="checkbox"/> and see page 5 of instructions.	40	

Expecting a Refund?
 • Have it sent directly to your bank account! (see instructions on page 10)

41a Routing Number	<input type="text"/>	41b Type of Account	<input type="checkbox"/> 1 = Checking <input type="checkbox"/> 2 = Savings
<small>(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)</small>			
41c Account Number	<input type="text"/>		
<small>(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)</small>			



sign here

Your Signature _____ Date _____ Spouse's Signature (if filing jointly, both must sign) _____ Daytime Phone _____	Signature of Preparer if Other Than Taxpayer _____ Date _____ Address _____ Daytime Phone _____
--	--

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-05-1	\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	_____
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) ..	<u>100</u>
4. SUBTOTAL (Add lines 1 through 3)	<u>100</u>
5. TOTAL (line 4 multiplied by 29.6%)	\$ <u>30</u> ^{x .296}

ENTER THIS TOTAL ON LINE 16, FORM 1040N
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-05-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 65, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16**.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter "0" on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$103 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 66 of Nebraska Schedule III, not on line 19.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$103 x 3 = \$309. They enter \$309 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$122,000 (married-joint), \$73,000 (single), \$101,000 (head of household), or \$61,000 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 59 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. **If the federal credit has been limited by your federal tax liability, use the lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 65, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2005 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 65, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 65 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 27. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
 - a. Form 1040EZ, line 10..... 1a \$ _____
 - b. Form 1040A, line 28..... 1b _____
 - c. Form 1040, line 44..... 61
 - Form 1040, line 45..... 0
 - Form 1040, line 60..... 100
 - Total tax—Form 1040..... 1c 161
- Total federal tax
(enter tax from 1a, 1b, or 1c)..... 1 161
2. Nebraska Form 1040N, line 18 minus line 26.... 2 \$ 269

Enter the smaller of lines 1 and 2 on line 27, Form 1040N, and check federal liability box if line 1 is used.

LINE 28, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2005 W-2's to the 2005 Form 1040N for the fiscal year beginning in 2005. If you receive your 2006 W-2 before filing your 2005 Form 1040N, save it to attach to your 2006 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2005 to the 2005 Form 1040N.

LINE 29, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2005 plus any 2004 overpayment that you applied to your 2005 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2005 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2004 overpayment, **and** you are not filing a married filing joint 2005 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 30, FORM 3800N REFUNDABLE CREDIT. Enter on line 30 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI			AGI		
But			But		
Over	not over	Percent	Over	not over	Percent
\$0 or less-22,000.....		100%	\$25,000-26,000.....		60%
22,000-23,000.....		90%	26,000-27,000.....		50%
23,000-24,000.....		80%	27,000-28,000.....		40%
24,000-25,000.....		70%	28,000-29,000.....		30%

REFUNDABLE CHILD CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2005 **Schedule 2** (Form 1040A) or **Federal Form 2441**, (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)..... 1. \$ _____
2. Enter federal adjusted gross income (line 5, Form 1040N)..... 2. _____
3. Enter percentage from chart if AGI is \$29,000 or less 3. _____ %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents, complete lines 5 and 6..... 4. _____
5. Enter line 63 ratio from Schedule III 5. _____
6. Multiply line 4 by line 5, enter result on line 31 6. _____

LINE 32. BEGINNING FARMER CREDIT, is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than \$2.00 need not be paid.** If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

✓ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.

✓ **CREDIT CARD.** You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. **See Additional Instructions On Electronic Payment Options on page 5.**



✓ **ELECTRONIC FUNDS WITHDRAWAL.** Your payment can be automatically withdrawn from your bank account on the date you specify. **This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.**